





UNIVERSITY OF  
ILLINOIS LIBRARY  
AT URBANA-CHAMPAIGN  
BOOKSTACKS

THE HECKMAN BINDERY, INC.  
North Manchester, Indiana

MI

H or V	JUST	FONT	SLOT	TITLE
H	CC	1W	22	AIR
			21	FOR
			20	CONF

CALLER

H CC 1W 8 25-27

7 1991-92 93

H CC 1W

3 Doc  
2 D 301.73:  
1 25-27

H CC 1W

<IMPRINT>  
U. OF ILL.  
LIBRARY  
URBANA<"DIE">

BINDING COPY

PERIODICAL	<input type="checkbox"/> CUSTOM	<input type="checkbox"/> STANDARD	<input type="checkbox"/> ECONOMY	<input type="checkbox"/> THESES	NO VOLS THIS TITLE	LEAF ATTACH
BOOK	<input type="checkbox"/> CUSTOM	<input type="checkbox"/> MUSIC	<input type="checkbox"/> ECONOMY	<input type="checkbox"/> AUTH 1ST		
ACCOUNT	LIBRARY	NEW	HUB OR SAMPLE	TITLE ID.		

66672 001  
ACCOUNT NAME

UNIVERSITY OF ILLINOIS  
ACCOUNT INTERNAL ID.

A06340650  
ID.#2

1459 WHI 478

FOIL COLOR MATERIAL

NOTES  
BINDING FREQUENCY  
1 1 3  
WHEEL  
SYS. ID.  
13227

COLLATING

ADDITIONAL INSTRUCTIONS

RT

SEP. SHEETS	PTS. BD. PAPER	TAPE STUBS	CLOTH EXT.	GUM	FILLER	STUB
PAPER	BUCK	CLOTH	SPECIAL PREP.			

LEAF ATTACH.

INSERT MAT.

ACCOUNT LOT NO.

ACCOUNT PIECE NO.

H397

JOB NO.

PIECE NO.

PRODUCT TYPE

11

HEIGHT

11.5

GROUP CARD

1

VOL. THIS TITLE

14

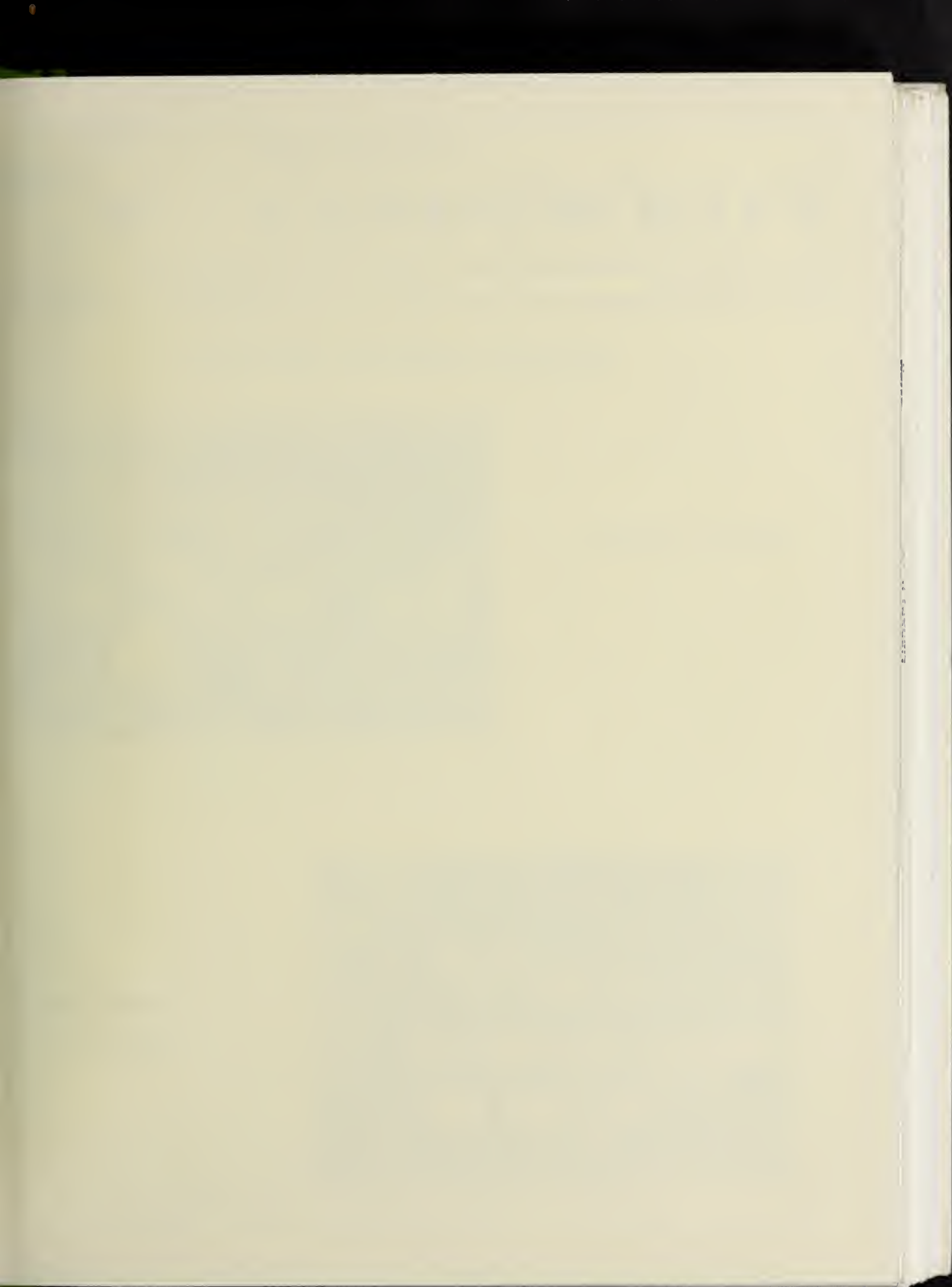
COVER SIZE

X

000075599

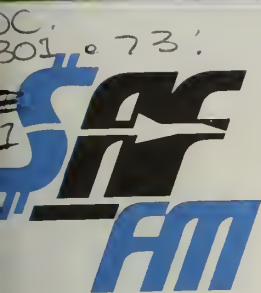












*the Air Force*

# COMPTROLLER

431-20

Volume 25

Number 1

1 January 1991

## SAF/FM Executive Session

CONFIRMED

JAN 24 1991

UNIVERSITY OF MICHIGAN  
AT URB

**SAF/FM Attendees**



**MAJCOM/SOA  
Participants**



(Story on Page 4)



DEPARTMENT OF THE AIR FORCE  
WASHINGTON DC 20330-1000

OFFICE OF THE ASSISTANT SECRETARY

**MEMORANDUM FOR THE AIR FORCE FINANCIAL MANAGEMENT COMMUNITY**

My first year in office has come to an end. It has been an exciting and challenging year indeed. The strategic environment, resource environment, and management environment are all changing at the same time.

The armed forces, including the Air Force, are in transition. Available resources will not adequately support the large base infrastructure, and the scope and pace of modernization established in the mid-1980s. We need to get smaller if we are to protect readiness, sustain core modernization programs, and maintain a quality of life for our personnel that at least keeps pace with inflation. The President's FY 92 budget submission will reflect the difficult decisions required to make this happen.

Protecting the progress achieved during the 1980s, laying the foundation for the Air Force of the next century and meeting immediate operational requirements such as Desert Shield—all with fewer resources—is a tough management challenge. Through reorganization, cutbacks, and streamlining of headquarters—both in Washington and in MAJCOMs—Secretary Rice and General McPeak are taking steps to ensure that staff and support functions are reduced, consistent with changes in force structure. The financial management community has done well in anticipating these changes. We have already planned the realignment of staff responsibilities which will result from creation of the new Defense Finance and Accounting Service, and we are pursuing aggressively efficiencies in the regionalization of accounting and finance operations. There is more to be done across the Air Force, and in some cases implementation will extend over many months.

These transition years will demand extraordinary commitment from the financial management community. With change all around us, we will still be expected to perform our daily tasks with the highest levels of professionalism. Only with our most dedicated and determined efforts can we maintain the commitment to excellence which has been our cornerstone. I am confident we have what it takes to meet this challenge, and look forward to working with you in the year ahead.

A handwritten signature in cursive script, reading "Michael B. Donley", is positioned above the typed name.

MICHAEL B. DONLEY  
Assistant Secretary of the Air Force  
(Financial Management and Comptroller)



Doc  
0 301.73:  
25-27

# *The Air Force* **COMPTROLLER**

**Vol 25 Number 1**

**January 1991**

## **USAF Recurring Periodical 170-2 (AFRP 170-2)**

*(Reader-Per-Copy Ratio — 7 to 1)*

Published Quarterly in the Pentagon  
by the Assistant Secretary of the Air Force  
(Financial Management and Comptroller)

**Mr Michael B. Donley**  
*Assistant Secretary of the Air Force  
(Financial Management and Comptroller)*

**Mr C. Ronald Hovell**  
*Principal Deputy Assistant Secretary  
of the Air Force, Financial Management  
(Financial Management)*

**Lieutenant General Leo W. Smith II**  
*Principal Deputy Assistant Secretary  
of the Air Force, Financial Management  
(Resource Management)*

The Air Force Comptroller is an official, non-directive departmental publication distributed four times annually under provisions of Chapter 12, AFR 5-1. Its purpose is to provide timely information to Air Force Financial Management and Comptroller personnel relating to mission accomplishment; to assist them in solving problems and improving efficiency of operation; to communicate new developments and techniques and to stimulate professional thought and development.

*The Air Force Comptroller is published by the Assistant Secretary of the Air Force (Financial Management and Comptroller)*

## **IN THIS ISSUE**

**Page**

Memo for the Air Force Financial Management Community, by Mr Michael B. Donley.....	2
Observing an Executive Session, by Claire A. Claysmith.....	4
Need for Security Controls in Automated Financial Systems, by Mr Lorne A. Dear.....	6
Personal Financial Planning: Establishing a Credit Rating History for Your Spouse, by Col (S) Glenn R. Zaubert.....	9
Comptroller Automated Systems—The AFRES Perspective, by Col James F. Dougherty.....	10
Former Comptrollers Meet with Mr Donley.....	11
ACES HIGH—MSgt Vivian H. Johnson and MSgt Richard D. Foster.....	12
Notes from the Deputy Assistant Secretary (Budget), Maj Gen G.W. Larson, Jr (SAF/FM).....	13
Notes from the Deputy Assistant Secretary (Accounting, Finance and Banking), Mr C. Ronald Hovell (Acting SAF/FMA).....	14
Notes from the Commander, Air Force Accounting & Finance Center, Maj Gen Charles D. Metcalf (AFAFC/CC).....	15
Changing Accounting and Finance Operations, by Maj Donald N. Gerhart.....	16
Notes from the Deputy Assistant Secretary (Cost & Economics), Mr LeRoy T. Baseman (SAF/FMC).....	18
Notes from the Deputy Assistant Secretary (Plans, Systems, and Analysis), Mr John J. Nethery (SAF/FMP).....	19
Notes from the Auditor General of the Air Force, Mr John W. Boddie (SAF/AG).....	20
Notes from the Chief for Enlisted Matters, "Tip" Sewell.....	21
Colonels' Group, W. Bengston.....	22
Comptroller Officer Assignments Maj Chris A. Domangue, Team Chief.....	23
Standard Systems Center, Maj Gen G. W. Larson, Jr, Director of Comptroller Systems.....	24
Comptroller Training Division, Maj Gen G. W. Larson, Jr.....	25
Professional Military School (PMCS), Maj Gen G. W. Larson, Jr.....	26
10-D Graduates and "Idea Papers".....	27
Retirements.....	28
Editor.....	30
Thor Award.....	31
Staff Biography .....	Back Cover

This volume is bound without Vol. 25 no. 4

which is/are unavailable.

2-1-84

distributed by the Supt of Documents, U.S.  
Government Printing Office, Washington, DC 20402.



DEPARTMENT OF THE AIR FORCE  
WASHINGTON DC 20330-1000

OFFICE OF THE ASSISTANT SECRETARY

**MEMORANDUM FOR THE AIR FORCE FINANCIAL MANAGEMENT COMMUNITY**

My first year in office has come to an end. It has been an exciting and challenging year indeed. The strategic environment, resource environment, and management environment are all changing at the same time.

The armed forces, including the Air Force, are in transition. Available resources will not adequately support the large base infrastructure, and the scope and pace of modernization established in the mid-1980s. We need to get smaller if we are to protect readiness, sustain core modernization programs, and maintain a quality of life for our personnel that at least keeps pace with inflation. The President's FY 92 budget submission will reflect the difficult decisions required to make this happen.

Protecting the progress achieved during the 1980s, laying the foundation for the Air Force of the next century and meeting immediate operational requirements such as Desert Shield—all with fewer resources—is a tough management challenge. Through reorganization, cutbacks, and streamlining of headquarters—both in Washington and in MAJCOMs—Secretary Rice and General McPeak are taking steps to ensure that staff and support functions are reduced, consistent with changes in force structure. The financial management community has done well in anticipating these changes. We have already planned the realignment of staff responsibilities which will result from creation of the new Defense Finance and Accounting Service, and we are pursuing aggressively efficiencies in finance operations. There is more to be done and implementation will extend over many months.

These transition years will demand extraordinary management community. With change all around us in our daily tasks with the highest levels of professionalism and determined efforts can we maintain the commitment as our cornerstone. I am confident we have what it takes to continue working with you in the year ahead.

A  
(Financial Management and Comptroller)



Dec  
0301.73:  
25-27

# *The Air Force* **COMPTROLLER**

**Vol 25 Number 1**

**January 1991**

## **USAF Recurring Periodical 170-2 (AFRP 170-2)**

*(Reader-Per-Copy Ratio — 7 to 1)*

Published Quarterly in the Pentagon  
by the Assistant Secretary of the Air Force  
(Financial Management and Comptroller)

**Mr Michael B. Donley**  
*Assistant Secretary of the Air Force  
(Financial Management and Comptroller)*

**Mr C. Ronald Hovell**  
*Principal Deputy Assistant Secretary  
of the Air Force, Financial Management  
(Financial Management)*

**Lieutenant General Leo W. Smith II**  
*Principal Deputy Assistant Secretary  
of the Air Force, Financial Management  
(Resource Management)*

The Air Force Comptroller is an official, non-directive departmental publication distributed four times annually under provisions of Chapter 12, AFR 5-1. Its purpose is to provide timely information to Air Force Financial Management and Comptroller personnel relating to mission accomplishment; to assist them in solving problems and improving efficiency of operation; to communicate new developments and techniques and to stimulate professional thought and development.

*The Air Force Comptroller* is published by the Assistant Secretary of the Air Force (Financial Management and Comptroller) (SAF/FM), Washington, DC 20330-1000. Contributions, suggestions and criticisms are welcome. Opinions expressed by individual contributors do not necessarily reflect the official viewpoint of the Assistant Secretary of the Air Force, the Comptrollers, or the Editorial Staff. Final selection of material for publication is made on the basis of suitability, timeliness and space availability.

Address communications to: *The Air Force Comptroller*, SAF/FM (Editor), Washington, DC 20330-1000. Telephone AUTOVON 227-5888.

**Ms Claire A. Claysmith**  
Editor

**Mrs Norma T. Salch**  
Assistant Editor

**DISTRIBUTION F.** *The Air Force Comptroller* may be purchased from the Supt of Documents, U.S. Government Printing Office, Washington, DC 20402.

## **IN THIS ISSUE**

	Page
Memo for the Air Force Financial Management Community, by Mr Michael B. Donley.....	2
Observing an Executive Session, by Claire A. Claysmith.....	4
Need for Security Controls in Automated Financial Systems, by Mr Lorne A. Dear.....	6
Personal Financial Planning: Establishing a Credit Rating History for Your Spouse, by Col (S) Glenn R. Zaubert.....	9
Comptroller Automated Systems—The AFRES Perspective, by Col James F. Dougherty.....	10
Former Comptrollers Meet with Mr Donley.....	11
ACES HIGH—MSgt Vivian H. Johnson and MSgt Richard D. Foster.....	12
Notes from the Deputy Assistant Secretary (Budget), Maj Gen G.W. Larson, Jr (SAF/FM).....	13
Notes from the Deputy Assistant Secretary (Accounting, Finance and Banking), Mr C. Ronald Hovell (Acting SAF/FMA).....	14
Notes from the Commander, Air Force Accounting & Finance Center, Maj Gen Charles D. Metcalf (AFAFC/CC).....	15
Changing Accounting and Finance Operations, by Maj Donald N. Gerhart.....	16
Notes from the Deputy Assistant Secretary (Cost & Economics), Mr LeRoy T. Baseman (SAF/FMC).....	18
Notes from the Deputy Assistant Secretary (Plans, Systems, and Analysis), Mr John J. Nethery (SAF/FMP).....	19
Notes from the Auditor General of the Air Force, Mr John W. Boddie (SAF/AG).....	20
Notes from the Chief for Enlisted Matters, by CMSgt "Rip" Sewell.....	21
Notes from the Colonels' Group, by Maj John W. Bengston.....	22
Notes from the Comptroller Officer Assignments Section, by Maj Chris A. Domangue, Team Chief.....	23
Notes from the Standard Systems Center, by Mr Pat Foley, Director of Comptroller Systems.....	24
Notes from the Comptroller Training Division, by Mr George F. Miller, Jr.....	25
Notes from the Professional Military Comptroller School (PMCS), by Maj Sandra A. Gregory.....	26
PMCS Class 90-D Graduates and "Idea Papers".....	27
Promotions & Retirements.....	28
Letter to the Editor.....	30
1990 Best Author Award.....	31
New Chief of Staff Biography .....	Back Cover

## Observing an Executive Session

by Claire A. Claysmith

Have you ever wondered what it would be like to go to an SAF/FM Executive Session? I know I did, and for the last Executive Session held in San Antonio, Texas, from October 15th through October 17th 1990, I got to attend as an observer.

The attendees came from all over the world. Most of the Secretariat group flew from Washington by military air, while the MAJCOM and SOA Comptrollers, and special invitees winged their ways from their respective locations.

After everyone arrived and got situated, the first evening was open for the participants to get acquainted with their surroundings and each other, gathering in the lobby area to chat one-on-one, into small groups and discussing common interests, or just relaxing with friends. Mr Donley was speaking that evening at the San Antonio Chapter of the American Society of Military Comptrollers so several of the group went to hear him speak. Others had dinner together or just prepared for the conference.

Early the next morning (October 16) the conference went into full swing, on time. The physical arrangement of the room was such that the attendees were seated around tables shaped in a "U" with the presenters standing inside that "U." Mr Donley's opening remarks set the tone for the conference. Each speaker gave an up-to-date status report of the topic they covered, followed by a question and answer period. During the question and answer periods mutual problems of some of the Comptrollers arose and in-depth discussions ensued. With Mr Donley, General Smith and Mr Hovell present, they were able to inform the Comptrollers on the status of various problem areas or clarify higher authority policy decisions which the Comptrollers need to support.



Head Table at Conference. Left to Right: Mr Fitzgerald, Mr Hovell, Mr Donley, Lt Gen Smith, Mr Nethery, Mr Baseman.

### SAF/FM

### Attendees

Hon Michael B. Donley  
Mr C. Ronald Hovell  
Lt Gen Leo W. Smith, II  
Maj Gen Richard A. Freytag  
Lt Col Robert T. Marlow  
Chief Ruall L. Sewell  
Mr Robert W. Zook  
Maj Gen Charles D. Metcalf  
Mr John W. Beach  
Brig Gen John L. Finan  
Mr LeRoy T. Baseman  
Col Ronald S. Bowen  
Mr John J. Nethery  
Col (S) Glenn R. Zauber  
Maj Donald N. Gerhart  
Ms Patricia A. Tyler  
Mr A. Ernest Fitzgerald

### SAF/FMA

### SAF/FMB

### SAF/FMC

### SAF/FMP

### SAF/FMM

### MAJCOMS:

AFLC  
AFSC  
AFCC  
ATC  
AU  
ESC  
MAC  
PACAF  
SAC  
AFSPACECOM  
TAC  
USAFE  
AFSOC

Mr John E. Lang  
Col Jack C. Graser  
Col James S. Laird  
Col E.C. Smith  
Col Ernest W. Wakeham  
Col James G. Tattini  
Col A. Doug Bungler  
Col James F. Dougherty  
Col Jack H. Mechanic  
Col Edwin G. Gunderson  
Col Joseph A. Campione  
Col Bronislaw B. Prokuski, Jr  
Col Jon P. Morris

### OTHERS:

AAFES  
AFAA  
AFDW  
AFRES  
NGB  
PMCS  
USAF  
SAF/FMO  
AFMPC/DPMSC  
Palace Dollar  
CCCMP

Maj Gen Jeffery D. Kahla  
Brig Gen Gary H. Hahn  
Mr George Cava  
Col S. Donald Porterfield  
Col Anthony N. Corea  
Col Charles J. Kaysing  
Col F.G. Kennedy, Jr  
Col Richard J. Eyermann  
Col Robert Evertsen  
Maj Chris A. Domangue  
Mr Ed Park



Mr John Lang delivering his presentation on the Restructure of the Air Force Logistics Command.



As you can see, the agenda was filled with topics of great concern to all of us, but crucial for the leaders of the financial management community. The time and effort involved was worth it due to the advantages an Exec Session offers:

It gathered the leaders of the Financial Management Community together in one place at one time without interruption.

The top leadership explained new policies and procedures to the Comptrollers.

Everyone received the latest status on the important issues simultaneously.

Comptrollers discussed a particular problem or mutual problems with peers and the leadership.

They exchanged ideas.

They received instant feedback.

With all the changes to the way we do our business, cutbacks, personnel issues and Desert Shield, this session was an important one.

This conference could not have been as productive had it not been for the efforts of a lot of people.

Col E.C. "Butch" Smith, the Deputy Chief of Staff, Comptroller, at Headquarters Air Training Command, hosted this session. Col Smith and his staff worked along with SAF/FMP's Comptroller Support office at the Pentagon coordinating all the necessary details involved to make things "happen." Arrangements for transportation

## AGENDA

Opening Remarks	Mr Donley
DESERT SHIELD:	
★ MAC	Col Bunger
★ ANG	Col Corea
★ TAC	Col Campione
AFSOC: Introduction to Special Operations	Col Morris
AFLC: Restructure of AFLC	Mr Lang
PACAF: FY 91 PACAF Regionalization	Col Dougherty
USAFE: Drawdown	Col Prokuski
SAC: AC Warrior Challenge	Col Mechanic
ATC: HQ Management Restructure the ATC Way	Col Smith
Future Role of Cost Analysis	Mr Baseman
Morale, Welfare, and Recreation	Col Eyermann
DoD Consolidation of Finance and Regionalization	Maj Gen Metcalf
Military Personnel Update	Maj Domangue
AFSC: AFR 36-27, Acquisition Professional Development	Col Graser
Options for the Comptroller Career Field	Mr Nethery
Budget Update	Mr Beach
AAFES Update	Maj Gen Kahla
Audit Update	Brig Gen Hahn
Wrap-Up	Mr Donley

(air and ground), lodging, conference room setup and equipment, photographers, coffee breaks, and even choosing restaurants for dinner and menus for lunches, are items most people never think about, but so vital to the overall success of the mission.

The end of the conference sent the Comptrollers home well informed and aware of the issues and challenges facing them in 1991.



Mr Hovell and Maj Gen Metcalf having a discussion during one of the coffee breaks.



The last evening the group went to a local restaurant for a relaxing dinner and conversation.

---

# Need for Security Controls in Automated Financial Systems

by Mr Lorne A. Dear

---

As part of our responsibility to review Air Force financial systems, the Air Force Audit Agency (AFAA) is charged by Air Force regulations and audit standards to evaluate the adequacy of security controls over operational systems, systems under development, and the individual data processing centers that run financial applications. The purpose of this article is to provide Air Force financial managers information on the trends we are seeing from our reviews of security controls over financial systems, and to provide suggestions on what we, as managers, can do to minimize any risk of exposures.

## Types of Exposures

Exposures are the adverse effects an organization will experience from a problem with its automated system. In the financial area exposures can include erroneous record keeping; unacceptable accounting; erroneous management decisions; fraud, waste, or abuse; business interruption; loss or destruction of assets; or excessive costs/deficient revenues.

According to several studies by professional organizations, both public and private, the vast majority (one study up to 70 percent) of computer-related financial losses are caused by unintentional errors and omissions by authorized system users. The balance of losses are caused by authorized users deliberately manipulating data where they have no need-to-know, natural disasters (e.g., fire or flood), and last, outsiders (e.g., foreign agents or "hackers"), in that order.

Internal controls, including security, are what is needed to minimize the causes of exposures.

## Internal Controls

Internal controls include all the methods, policies, and procedures used within an organization to ensure:

- Safeguarding of assets
- Accuracy and reliability of information
- Efficiency of operations
- Adherence to standards.

These controls include a subset of security controls. Security controls are designed to prevent managers, employees, and those external to the Air Force from engaging in unauthorized or inappropriate activities. Such activities might include access to applications, files, or even individual data elements, which the person does not have a need-to-know to accomplish his/her job responsibilities.

Internal controls can be either manual or automated and should exist in any organization that uses automated systems or data from automated systems. Managers must be aware of the necessary controls to properly carry out their job responsibilities.

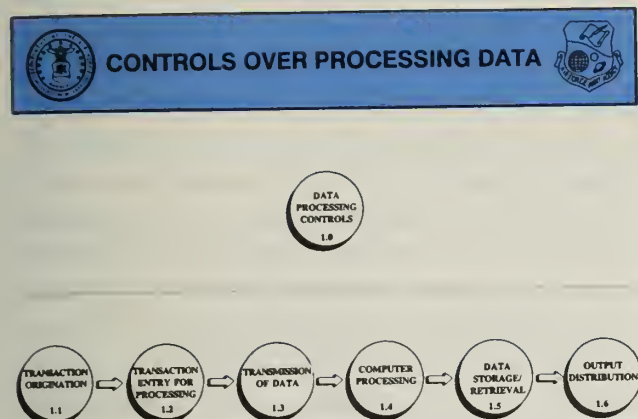
## Controls Over Processing Data

A structured approach is helpful for managers (or auditors) to evaluate the controls within any organization. The necessary controls over the data processed within an organization can be broken down into six distinct phases. These phases include: transaction origination, transaction entry into the automated system, transmission of the data (if a



network exists or any decentralized processing occurs), computer processing of the data, data storage and retrieval, and output distribution. The phases are illustrated in *Figure 1*.

**Figure 1**



Separate controls should exist for each of the phases. The controls for each phase may consist of a mix of both manual and automated actions, and the controls can be broken down into three categories: preventive, detective, or corrective. *Preventive controls* are those methods, policies, and procedures designed to reduce the likelihood of an accidental error or unauthorized access (and subsequent action) from occurring. *Detective controls* are designed to identify any errors or improper actions that have not been prevented, and to alert someone of the existence of a problem. Such detection in itself, however, is not enough. *Corrective controls* must exist to ensure proper action is taken to resolve the problem. The cost of corrective actions, however, should never exceed the cost of the problem the actions are designed to fix.

### Current Trends

We are finding that many managers are not aware of what controls exist in their organization and/or the systems they operate. Such knowledge is critical to adequately protect Air Force assets and manage employees with access to the information in an automated system. Examples of problems found with current systems and data processing centers follow.

★ Software on an operational cost accounting system had been improperly

modified from the authorized standard software at four of five locations reviewed. This resulted in the reporting of inaccurate cost data and incorrect customer billings. At one location, for example, costs for the month tested were 11 percent less than would have been computed because the modified software processed the cost data differently. (We were checking the computer processing phase.)

★ Unauthorized transactions were entered into an operational pay system due to inadequate data input controls. Specifically, we found falsified time and attendance documents from a sample of 25 of 450 timekeepers for one pay period at two bases reviewed. (We were checking the transaction origination and entry phases.)

★ Accounting and finance records on a system under development could be accessed and manipulated without proper authorization. At two locations, we were able to create accounts receivable and transfer funds among accounts, and at two different locations, we retrieved payroll information, leave balances, earnings, etc., due to a lack of access controls. (We were checking the transaction origination and processing phases.)

★ Authorized system users had improper access to financial records at a data processing center due to inadequate security controls. Thirteen persons, for example, had unrestricted capability to create, modify, or destroy records when only four were authorized such capability. (We were checking the transaction entry, transmission, and processing phases.)

A breakdown in internal and security controls is not limited to just the automated systems themselves. In fact, most exposures can be traced back to a breakdown in the administrative (i.e., manual) controls that exist or are supposed to exist within an organization. For example:

★ In a review of billings for medical treatment, 38 of 103 sampled payment invoices included charges higher than rates contractually agreed upon, and another 25 invoices were for services not documented in



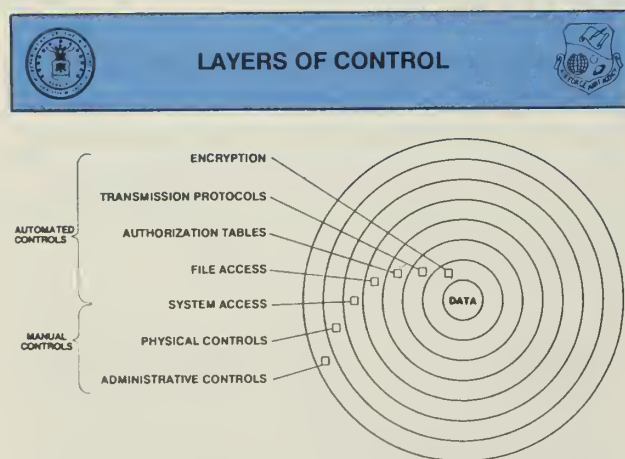
## Need for Security Controls in Automated Financial Systems... (Cont'd)

medical records. Two additional invoices were for services to members not eligible. This situation existed because medical personnel were relying on providers to comply with agreements (voluntarily), rather than having their own independent review of selected invoices (e.g., sample five percent). The result was that 19 percent of the funds paid for medical treatment were excess to authorized amounts or for undocumented services—a waste of Air Force funds.

★ In a recent review of travel, we found apparent fraudulent travel vouchers submitted at four bases. In one case, 38 settlement vouchers were submitted against 18 travel orders. In another case, 14 advance and settlement vouchers were submitted for travel not performed. In addition, we found multiple cases where advance travel payments were not claimed on settlement vouchers, and a case where duplicate travel vouchers were submitted for the same period and locations. These situations occurred, in large part, because accounting and finance office personnel were not complying with existing administrative controls (e.g., checking multiple submissions, maintaining separation of duties, reviewing listings).

One way to think of controls is as layers of protection around the key corporate asset—data. (See Figure 2.)

Figure 2



The layers consist of a combination of manual and automated controls. The controls become more sophisticated (and expensive) the closer they are to the center circle (representing the data). The manual controls provide the “first line of defense” for the data, and if they are not complete, or are not functioning correctly, we can only rely on the automated controls. Manual controls consist of a multitude of actions that may vary in different organizations. They could include, for example, personnel controls, security awareness training, sampling data inputs, maintaining separation of duties, or documenting procedures. The best solution, obviously, is to have both types of controls (i.e., manual and automated) working properly.

### Conclusions

As managers of significant Air Force assets, we all need to take the time to think through the different phases of processing data in our organization. We need to be knowledgeable of our responsibilities for adequate internal controls and what specific controls, both manual and automated, should exist for each phase of operation. Personally, I think it would benefit us and the Air Force to take the time to literally list out the manual and automated controls that exist in each phase of processing data in our organization. Armed with this knowledge, we can then increase our staffs' awareness of internal controls and enforce the necessary controls. Even with adequate controls in place we should remain alert to indicators of problems (e.g., by reviewing reject listings and transaction logs, or periodically reviewing manual controls) to minimize errors and unauthorized or inappropriate actions.

Mr Dear is the Deputy Assistant Auditor General, Financial and Support Audits Directorate, for the Air Force Audit Agency. Prior to his current assignment, he was Director of the Command, Control, Communications and Computer (C4) Systems Division for AFAA. His staff performs internal control and security evaluations of Air Force-wide C4 systems. Mr Dear has a bachelor's degree in accounting and a master of science degree in electronic data processing. He is a member of the Electronic Data Processing Auditors Association and teaches electronic data processing.



Personal Financial Planning:  
Establishing A Credit Rating History For Your Spouse

by Colonel (S) Glenn R. Zauber  
Assistant for Comptroller Support

She has subsequently remarried, but she still maintains her own checking account and credit cards solely in her own name; the CD has remained in her name only; and she has established a great personal credit rating.

- My mother was lucky! She had cash assets and an income, yet she still had problems getting credit established. Would your spouse fare as well?

## Establishing a Credit History

- If your spouse has some form of income, here are some suggestions to help your spouse be financially secure in the future.

★ Get a credit card (VISA, Mastercard, etc.) in spouse's name. Use it and pay it off as soon as the bill comes in or in a timely manner.

★ When you purchase your next automobile, take out a car loan in your spouse's name only. (Even if you normally pay cash for a car, take out a loan.)

★ Deposit your spouse's earned income into a separate checking account that is in the spouse's name only. Recommend a separate financial institution with which you have had no prior association and one that will issue the spouse a credit card.

- ★ Have the utilities billed to and paid by the spouse.

- If your spouse does not have earned income, there are still some things you can do to help.

- ★ List spouse as joint owner on all financial accounts (checking, savings, etc.).
- ★ List spouse as co-signer on all credit cards.
- ★ List spouse as co-signer for all loans.
- ★ Attempt to get any type of credit card in your spouse's name. (Sometimes it may be easier to get an oil company or a department store credit card.)

Establish your spouse's credit identity now. It can take time to establish a credit history even with assets. Regardless of your current financial condition, you can start establishing a credit history for your spouse—it may take a little time but it does not require a cash investment. As a consequence, do not procrastinate or claim: *We have no money; therefore, we cannot do anything!*



# Comptroller Automated Systems—

## The AFRES Perspective

by Colonel James F. Dougherty

In most aspects, the Air Force Reserve comptroller organization functions like the rest of the Air Force. On the other hand, some differences between reserve and active duty components do exist. For instance, budgeting for the majority of Reserve Personnel Appropriation (RPA) requirements takes place at the units in the same way as base and unit operation and maintenance needs. The Reserve unit Commander, advised by his local Comptroller/Budget Officer, oversees and executes the RPA, which funds for both the pay and temporary duty travel of assigned personnel. Lots of hard work produced systems that satisfy financial management requirements unique to the Reserve. Much of this development has involved "in house" AFRES comptroller people who recognized a need to further enhance the financial decision-making process and met this requirement through automation. Unique AFRES applications were categorized under a computer system architecture known as the Comptroller Network (COMPNET). COMPNET ties units and the headquarters together in a wide area information network using computers and communications to support system applications. The unit and headquarters staffs use personal computers which tie to the HQ AFRES Comptroller "mainframe" 2200 computer. Sophisticated communications permit application program interaction between the decentralized PC and central mainframe data bases. Distributed processing satisfies unit requirements while assuring that HQ AFRES maintains centralized control. Units can more effectively execute their fiscal programs, and HQ AFRES benefits with improved financial management and reporting systems. Now let's look at these AFRES "uniques."

### Personnel Budgeting and Accounting System (PBAS)

This decentralized system provides actual "by unit" costs in lieu of factored man-days which were centrally managed in the pre-PBAS era. Extra training resulted because PBAS allows unit commanders to efficiently budget for and maintain visibility over Reserve Personnel Appropriation (RPA) dollars. PBAS instantly received executive-level support when unit level man-day allocation problems disappeared and improved financial reporting both at the units and HQ AFRES permitted the command to generate millions of dollars.

This paid for an additional 100,000 and 600,000 readiness training days in FY 88 and FY 89 respectively in its first 2 years of operation.

### Unit Training Assembly Processing System (UTAPS)

Monthly training assemblies now feature significant cost savings as a result of a "credit card" electronic sign-in, using card scanners attached to microcomputers at the workplace. More importantly, about 70,000 AFRES members are paid *much* faster since Air Reserve Pay and Allowance System (ARPAS) transactions are initiated and compiled in a decentralized mode, electronically transmitted to the headquarters mainframe; then to AFAFC for master pay record updates and disbursements. For instance, UTAPS implemented at Guam and Hawaii units have shown that pay days are now 12 days faster than before. CONUS times won't be quite as dramatic at first, since current methods are still effective, but watch what happens when the AFRES-wide local area networks go in during 1991!

### Travel Budgeting and Accounting Systems (TBAS)

TBAS budgets, tracks and controls the travel cost portion of the RPA at the unit level while eliminating a cumbersome, centrally managed allotment. Additionally, the AFRES automated travel orders system reduces by 73 percent the time and effort necessary to cut orders. It then automatically updates the Automated Travel Record and Accounting System (ATRAS), a significant achievement.

### Commander's Information Program (CIP)

The automated CIP is in use on the HQ AFRES, Robins AFB GA, Local Area Network (LAN). Everyone at HQ AFRES is impressed and excited about CIP since it features multiple updates each month instead of only a monthly update. CIP touch screen technology is operating at the headquarters and has changed the way we conduct business since "keyboard" knowledge is a thing of the past. This feature will soon be available at each unit, providing an easily accessible, invaluable information aid to senior leadership decision making across the command.



## Comptroller Information Transfer System (CITS)

This system networks everything: mainframe to mainframe, personal computer (PC) to mainframe, PC to PC, etc. The time saved is phenomenal since CITS serves as the transfer media for managing, sending, storing and backing up all field-to-headquarters and headquarters-to-field fiscal information. CITS provides AFRES members improved financial, accounting, budget and cost services using existing computer resources.

## Fund Code YR

This recently completed system allows AFRES executives at both the headquarters and HQ USAF/RE level to better manage special Congressional readiness funding (YR). This single account is appropriated at between \$200 and \$300 million annually. Since Fund Code YR is a multi-year appropriation, the system maintains total visibility over nearly \$1 billion at any given time.

The aforementioned "AFRES uniques" were developed to better serve people and enhance support to this command. Development evolved into implementation because dedicated AFRES comptroller professionals discovered a better way to conduct

business and "made it happen." As a result, AFRES now has systems tailored to assist commanders as well as the senior staff members in making effective resource allocation decisions. Also, some of our systems applications, such as TBAS, CIP and CITS are transportable to other MAJCOMs. In the process, everyone has learned that computers truly compress time and space, while enhancing service to people. Computers have permitted the command to take advantage of changing financial and management information to optimize efficiency, and support the Air Force Reserve mission.

Col Dougherty is Deputy Comptroller, HQ PACAF, Hickam AFB HI. From July 1986 to November 1989, he served as the DCS/Comptroller for HQ AFRES, Robins AFB GA. He holds a bachelor's degree in finance from Boston College and a master's degree in business administration from Troy State University. Col Dougherty is a graduate of PMCS Class 84-A and of ICAF (1982). Col Dougherty has a background in cost & management analysis as well as budget, and has served as Comptroller at various CONUS and overseas locations. He is also a member of the ASMC.



## Former Comptrollers Meet with Mr Donley



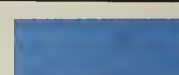
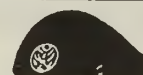
Mr Michael B. Donley, the Assistant Secretary of the Air Force (Financial Management and Comptroller), met with former Comptrollers and Deputy Comptrollers of the Air Force on September 20, 1990. With world events, as well as the budget deficit, causing dramatic changes to the Air Force and the comptroller community, the distinguished group discussed the current environment and its impact on our community.

Pictured left to right: Lt Gen George M. Browning Jr, Mr Joseph P. Popple, Lt Gen Claudius E. Watts III, Mr Frank A. Fishburne, Lt Gen Charles E. Buckingham, Mr Michael B. Donley, Lt Gen Hans H. Driessnack, and Lt Gen Truman Spangrud.





## ACES HIGH



**MSgt Vivian H. Johnson**  
NCOIC, Programs Division  
Directorate of Cost Analysis  
HQ SAC Offutt AFB NE



Born and raised in Titusville FL, MSgt Vivian Johnson enlisted in the Air Force in January 1977. Her career story is one of top performance and dedicated service. Her entry into the Cost Analysis career field began with her cross training in 1981, while stationed at Sheppard AFB TX, and subsequent assignment to Tinker AFB OK. Sgt Johnson "earned her cost wings" early by building the cost office that got an "Excellent" 1982 Management Effectiveness Inspection rating and creating a reputation for unmatched timeliness and accuracy records. In March 1983, she transferred to Spangdahlem AB Germany as NCOIC, Cost and Management Analysis, and upon short notice, assumed the duty of branch chief. Again she proved her ability to handle increased responsibility. In 1984 she attended the USAFE NCO Academy.

In 1986, she transferred to Ellsworth AFB SD, and played a major role in the branch's back-to-back "Excellent" Inspector General (IG) ratings. The IG singled out Sgt Johnson's Cost Services Brochure as one of the most comprehensive and well written. She took a deficient Report of Survey program containing over 150 cases, and made it error-free. She assisted

the Office of Economic Adjustment, Secretary of Defense, by developing the cost factors used to sell Congress on the merits of a Section 801 (Private Sector Financing) project to build 828 housing units for Ellsworth AFB. As unit career advisor, MSgt Johnson successfully charted the careers of over 100 people. Her reenlistment rates exceeded both Air Force and SAC standards. Her outstanding Ellsworth performance is supported by her selections as Comptroller Squadron NCO (March 1987) and Senior NCO of the Quarter (December 1988) plus Senior NCO of the Year (December 1988).

Her excellent record earned her assignment to HQ SAC as NCOIC, Programs Division, in September 1989. She is the MAJCOM expert for the Economic Resource Impact Statement. As the SAC focal point for "what-if" exercises, her cost "know-how" is vitally important in estimating the financial impact of acquisition, force structuring, and other mission-oriented decisions. She was commended by the Deputy Chief of Staff, Engineering and Services, for "cutting through the red tape" . . . to provide "superb support . . . in the preparation of the 43 BMW Deactivation Environmental Assessment."

She was awarded an Associate's Degree in Financial Management from the Community College of the Air Force and at the senior level, is working toward her Bachelor's Degree in Business Administration. MSgt Johnson is an excellent teamworker and leader. She has a genuine "can-do" attitude which is contagious! Her performance and professionalism have paid great dividends to the Comptroller community. Professionally and personally, she truly stands ACES HIGH! ©

**MSgt Richard D. Foster**  
NCOIC, Budget  
1776 Air Base Wing (MAC)  
Andrews AFB MD



MSgt Foster entered the Air Force in June 1971 and spent the first seven years in the Supply career field with assignments at Little Rock AFB AR, Eielson AFB AK, and Eglin AFB FL. He separated at Eglin in September 1978. After a 10-month break in service, Sgt Foster re-entered the Air Force in August 1979, retraining into the General Accounting career field. His first assignment after technical school was as the NCOIC of Commissary Accounting at Charleston AFB SC. Sgt Foster PCS'd to Elmendorf AFB AK in November 1981, and was assigned to the Accounts Control SMA. During his 3-year tour he held the positions of NCOIC of Funds Control and NCOIC of MAFR Accounting, serving approximately 1-½ years in each job. Upon PCS'ing from Elmendorf in August 1984, Sgt Foster applied for and was accepted for special duty with the 3551st USAF Recruiting Squadron in Elwood IL, where

he was NCOIC, Financial Management until October 1988. He was selected as the Support NCO of the Year for FY 1985 and FY 1987.

Sgt Foster PCS'd to Suwon AB Korea in November 1988, where he was the disbursing agent responsible for the operation of the finance office which consisted of military pay, travel pay and P&C. Upon completion of his tour in Korea, Sgt Foster was assigned to his current position of NCOIC, Budget for the 1776 ABW at Andrews AFB MD. He is the analyst for the MWR activities and 1402 MAS. He is also responsible for reviewing and coordinating on all support agreements between the 1776 ABW and organizations both on and off the base. Sgt Foster has completed NCO Leadership School in residence, the NCO Academy by both correspondence and in residence, the SNCO Academy by correspondence, and recently completed all requirements for award of the CCAF degree in Financial Management. He is also a member of the American Society of Military Comptrollers, Nation's Gateway Chapter. He has received the Meritorious Service Medal with one oak leaf cluster and the Air Force Commendation Medal with one oak leaf cluster. MSgt Foster is a highly motivated SNCO who has excelled in all of his assignments in the Comptroller complex. His eagerness and ability to understand new and challenging responsibilities make him an ACES HIGH member of any organization. ©



NOTES FROM THE:

## *Deputy Assistant Secretary (Budget)*

Maj Gen G.W. Larson, Jr, Deputy Assistant Secretary (Budget)

DSN 225-1875

### **Obligations/Outlays as of September 30, 1990**

Our September numbers reflect that we ended up approximately \$256 million over plan in outlays and \$2.3 billion under plan in obligations. Outlays were relatively close to plan at the appropriations level with the exception of Missile Procurement, which had higher than expected outlays for the Defense Support Program, **Maverick** and **HARM**. The major part of the obligations variance was due to aircraft procurement, which had lagging obligations for the **B-2**, **F-16** and **F-15** programs. Obligations were also behind plan for all **MILCON** accounts due to the obligation moratorium. The total negative obligation variance was partially offset due to obligations higher than planned for **O&M** support of **Desert Shield**.

### **Standard Systems Center**

**AFAFC/CWBI** is being transferred to the Standard Systems Center (SSC). **SAF/FMB** and **SSC** are looking forward to the move of Command Budget Automated System (**CBAS**) and Base Budget Automated System (**BBAS**) to Gunter AFB AL in this month (January 1991). **MAJCOMs** and bases will receive the same functional support. People who are interested in potential vacancies are encouraged to update their geographic indicator for Gunter AFB AL. As a reminder, be sure to indicate the lowest grade level you would accept. The jobs are budget analyst **560** series with grades ranging from **GS-11** to **GM-14**.

### **Operation Desert Shield**

**FY 1990 Wrap-Up:** We've received the initial report on actual FY 1990 **O&M** **Desert Shield** costs with the commands reporting obligations of over \$360 million. These obligations compare to \$320 million in **R.S. 3732** authority received from **OSD**. Considering the documentation and mail transit problems that some commands experienced in the initial phases of **Desert Shield**, you came through like champions in getting the obligations posted in the accounting system by year-end.

We're already receiving questions from **OSD** and the **GAO** on FY 1990 actual costs; no doubt they intend on using FY 1990 obligations as a starting point in measuring the validity of our estimated FY 1991 cost projections.

**GAO Audit:** We completed the initial meetings with the **GAO** examiners on **Desert Shield** costs. From a financial viewpoint, **GAO's** inquiry is to examine how **Desert Shield** cost estimates were developed and to assess the accounting from the operation. **GAO** started this assignment in September 1990, and they estimate it will last for about a year. Participating commands can expect **GAO** visits on this issue throughout the year!

**FY 1991 Estimates:** We provided the **OSD** Comptroller with an initial estimate of the Air Force's FY 1991 **Desert Shield** costs. Although there was some indication that the FY 1991 **Desert Shield** Supplemental would be addressed as part of the congressional mark-up to the FY 1991 Appropriations Bill, **OMB** did not forward the supplemental package to Congress. With final passage of the FY 1991 **DoD** Appropriations Bill, the **Desert Shield** Supplemental was slipped until after the new year. Meanwhile, we're facing devastating congressional reductions to Air Force **O&M** while simultaneously supporting the **Desert Shield** Operation out of current resources. Unquestionably, FY 1991 will be a most challenging year for financial management.

### **FY 1991 O&M Update**

It doesn't look good for Air Force **O&M**! The FY 1991 Appropriations Bill reduces **O&M** by about \$2 billion. Since we have less in our congressional reserve account than was marked, this means we may once again have to withdraw money from the commands. If you recall, this contingency was discussed with each command at last summer's **OBRC** hearings on the commands' FY 1991 Financial Plan. We're now working on the details of how these reductions will be allocated to the commands and will inform you of the results just as soon as possible. ☺





NOTES FROM THE:

## *Deputy Assistant Secretary, Accounting, Finance and Banking*

Mr C. Ronald Hovell, Acting Deputy Assistant Secretary, Accounting, Finance and Banking

DSN 227-9578

### **Increased Acceptance of the Government Contractor Travel Card (Diners Club)**

Air Force Morale, Welfare and Recreation (MWR) and billeting facilities are now accepting the Diners Club card for payments of meals and lodging when presented by government travelers. This will greatly enhance service by ensuring the card is accepted at those locations where Air Force travelers normally perform temporary duty.

In a related development, an agreement has been reached between the General Service Administration (GSA) and Diners Club to allow government travelers the options of obtaining cash advances through the use of Automated Teller Machines (ATM). As part of the agreement, Diners Club will charge the traveler a fee of four percent for each ATM transaction. This fee is reimbursable to the traveler upon filing of the travel settlement voucher, but only up to the amount of an advance a traveler would have normally incurred.

A cost/benefit analysis is required prior to the Air Force implementing the ATM program. This analysis has been completed by **Captain Kenneth L. Nelson** and is currently being reviewed by senior Air Force officials. The program, if implemented, would provide additional service to Air Force travelers by providing a secure, easily accessible method to obtain funds when performing TDY. It would also reduce the amount of government cash needed to make travel advances and has the potential of reducing workload involved in the accounting and finance office for processing and controlling advances.

Point of contact is **Mr Richard Webb**, SAF/FMABB, at DSN 227-6410.

### **Procedures and Documentation for Base Closure *Reuse* Payments**

As more installations are selected for closure, additional local communities will be requesting financial assistance to cover cost of studies by state and local governments related to *reuse* of the base facilities. This assistance is authorized under provisions of *E.O. Section 2310 of Title 10 United States Code*. To assist MAJCOMs and local AFOs, SAF/FMAB, in concert with AFAFC/XSG, has developed procedures and documentation requirements for these payments. Based upon direction received from SAF/FMB, all funds for oversight and administration of base closures will be retained by the Air Force District of Washington (AFDW) and, therefore, all payments will be made by the AFDW Accounting and Finance Officer. Initially, the proposal was for payments to be made by the local Accounting and Finance Officer; however, it was determined that a single paying AFO should help to ensure a better understanding of the requirements for payment for these sensitive issues. In addition, a single point of contact for responding to requests for information or reports would be established.

Requests for additional information should be directed to **Mr Fred N. Ross**, Air Force Accounting and Finance Center (XSGA), DSN 926-7774, or **Mr Jerry Chandler**, SAF/FMABB, DSN 227-6410.





NOTES FROM THE:

## *Commander, Air Force Accounting & Finance Center*

by Maj General Charles D. Metcalf

DSN 926-7461

**Gala to Mark AFAFC Deactivation.** A flurry of activities and ceremonies are planned for the official deactivation of the Air Force Accounting and Finance Center, scheduled for January 18. Ending nearly 40 years of outstanding service to the Air Force, AFAFC will become part of the new *Defense Finance & Accounting Service (DFAS)*, a consolidation of accounting and finance operations of all military Services, operated by DoD.

During the transition week, Air Force Accounting and Finance Officers and Comptrollers from all over the world will descend on AFAFC for their annual worldwide conference. The focus of the conference will look to the future of Air Force financial operations and relationships with the new DFAS. A festive banquet will be held on January 16 to honor worldwide Air Force financial award winners, and AFAFC's top military and civilian awards will be announced at an awards luncheon on January 17. Air Force financial leaders, past AFAFC commanders and civic leaders will be on hand to share in the celebration. The deactivation ceremony on January 18 will mark the official transition from AFAFC to DFAS. Once again a multitude of local, Air Force and DoD dignitaries will assemble for the formal unit flag lowering as Air Force jets roar overhead and an Air Force band sets the mood with ceremonial music. All the events of the week will provide a "first class" ending to a "first class" Air Force agency. After the transition, business will carry on and the superb professionals working here will continue to provide outstanding service to all customers.

**CCPS On-Line at F.E. Warren.** Air Force civilian pay entered a new era on November 9, 1990, when the 650 civilian employees at F.E. Warren AFB WY received their pay through the new *Centralized Civilian Pay System (CCPS)*. This culminated an intensive 5-year effort involving AFAFC's Directorate of Civilian Pay and Chartway Technologies of Rockville MD. The system will eventually pay all Air Force civilians—currently numbering over 285,000 people—at 101 Air Force bases, 89 Air National Guard bases, and a number of DoD locations. At a ribbon-cutting ceremony, General Metcalf presented the first CCPS leave and earnings statement to F.E. Warren personnel. AFAFC chose to start CCPS at F.E. Warren due to the overall top quality of its entire civilian pay and personnel operations. CCPS reduces the civilian payroll office workload and improves service to civilian employees. It also streamlines procedures for other accounting and finance functions which use payroll accounting data. Under CCPS all Air Force civilian pay records are maintained at AFAFC (DFAS, Denver). In turn, automated files and reports are sent from DFAS (Denver) to Air Force bases and base level accounting and finance offices. As a result of this effort, the Air Force will reap significant manpower and dollar savings. With CCPS now on-line, the Air Force is moving out to take

the lead to create a standardized civilian pay system for the entire Department of Defense.

**Joint Service Software (JSS) Update.** Air Force and Army military pay specialists, systems analysts and programmers continue to work side by side in developing JSS—the standardized military pay software, modeled after the current Air Force pay system, that will be used to pay all Air Force and Army members. The next major step toward JSS implementation is Software Acceptance Testing (SAT), slated from January through April 1991. The SAT is the last Army testing hurdle before fielding the program. The testing will be conducted at Fort Lewis WA, Fort Jackson SC, the 266th Theater Finance Center in Germany, and the 177th Finance Support Unit in South Korea. Early this month (Jan), the Army will send instructors to each test site to train local pay personnel on JSS. Air Force pay specialists from bases near the test sites will assist in the instruction. After 2 weeks of training, each site will begin processing JSS pay transactions. Parallel testing will input pay transactions under the old Army system and the new JSS. At the end of each test month, a comparative analysis will study the impact of the transactions on soldiers' pay accounts. The new software is scheduled to be implemented throughout the active duty Army from April through July 1991, making JSS the first standardized financial system to be jointly utilized by two Services. Army National Guard and Reserve forces will receive JSS later in the year.

**Joint Services Retired/Annuitant Pay System.** AFAFC took the lead by planning and sponsoring a major DoD project to identify requirements for a single retired and annuitant pay system for all Services. Currently, the Services separately maintain four different systems, all with distinct characteristics and varying levels of functionality. A Joint Service Working Group was formed to review all aspects of retired pay systems currently in use by the Services. Their recommendations will be presented to finance center commanders later this month. The initiative is intended to lead to development of a pay system that will take advantage of the best features of existing systems while identifying the functionality needed for DoD-wide application. If approved, system development will feature computer-aided software engineering tools to enhance maintainability, extensive data interchange with military personnel systems, installation-level input capability, the ability to share data with active and reserve forces pay systems and computational capabilities. The new pay system will enhance operations, reduce maintenance, and will provide the DoD with significant manpower cost savings in excess of \$10 million annually.



# Changing Accounting and Finance Operations

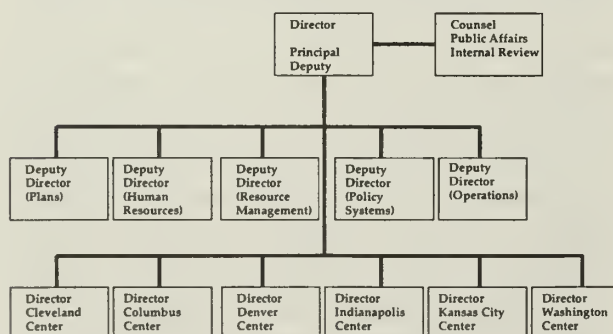
by Major Donald N. Gerhart

There are a lot of reorganization plans going around the Air Force and the Department of Defense (DoD). The Defense Management Report (DMR) and the subsequent reviews of many organizational structures have caused some confusion within the Financial Management community about many of these proposals. The purpose of this article is to acquaint you with three DMR initiatives: Consolidation of Financial Operations within the DoD (DMRD 910), [formerly DMRD 912], Consolidate Automated Data Processing (ADP) Design and Operations in DoD (DMRI 924), and Regionalization of Air Force Accounting and Finance Operations (Air Force DMR initiative).

## Consolidation of Financial Operations within the DoD

On July 3, 1990, Mr Donald Atwood, the Deputy Secretary of the Department of Defense (DEPSECDEF), signed a memo directing the establishment of a consolidated accounting and finance organization. This organization will be made up from the current Service finance centers and the headquarters functions; the Services will continue to operate major command and base-level offices. The DoD Comptroller established a "core" group with representatives from the Services, Office of the Secretary of Defense (OSD), the Defense Logistic Agency (DLA), and Washington Headquarters Service (WHS) to develop an implementation plan. The implementation of the plan is expected to commence on January 20, 1991.

## Defense Finance & Accounting Service



This new organization, the Defense Finance and Accounting Service (DFAS), will be headed by a civilian

director who will report to the DoD Comptroller. It will have a relatively small headquarters staff in the Washington DC area and six centers. The centers will be located in Cleveland, Columbus, Denver, Indianapolis, Kansas City, and Washington DC. These centers coincide with the Services's, DLA's, and WHS's current finance centers; the center directors will report to the Director, DFAS. Additionally, the Director, DFAS, will have five deputy directors-Plans, Human Resources, Resource Management, Policy Systems, and Operations.

The Defense Finance and Accounting Service will have centralized guidance, control, and oversight of accounting and finance operations; however, the actual operation will be decentralized. Each center will continue to work with field units. In the case of the Air Force, our major commands, separate operating agencies, direct reporting units, and base-level offices will work with DFAS, Denver—formerly the *Air Force Accounting and Finance Center*.

There should be little or no immediate impact to the major commands or bases caused by activation of the DFAS. Air Force offices will still direct reports to DFAS, Denver, our JUMPS military pay support will come from DFAS, Denver, and Air Force policy, procedures, and systems will be maintained at DFAS, Denver, as well.

Sometime in the future, as standard systems and procedures are developed and implemented, support may be centralized DoD-wide at different centers. For example, we may get our military pay support from DFAS, Denver, and general accounting and reporting from DFAS, Washington DC; the Army, Navy, Marine Corps, and all DoD agencies will also get the same support from the center designated to support that particular system.

## Consolidate ADP Design and Operations within the DoD

This DMR initiative directed the Services to develop consolidation proposals for their ADP operations and design centers. OSD and the Services have developed a number of alternatives that are being evaluated by an executive level group made up of civilian industry leaders. The Air Force proposal includes upgrading the Standard Base Level Computer (SBLC) to the UNISYS 2200/400 by the end of Fiscal Year 1991. Our Systems 2200 applications will be transferred to the SBLC and our UNISYS 2200/400 will be turned off; additionally, the Guard and Reserve System 11 computer operations will also be transitioned onto the SBLC.

If OSD approves the plan, the Air Force will start the implementation of regional computer centers in Fiscal Year 1992. These centers will be made up of multiple UNISYS 2200/600 series machines that will handle all the workload of several base-level computers. Implementation of all regions is scheduled for the end of Fiscal Year 1994. While the plan requires a considerable amount of up-front investment, it will save funds over the *Six-Year Defense Plan*.

We depend heavily on computer systems in our business and the Air Force accounting and finance regionalization is counting on adequate computer systems, software, and support to assist in the streamlining of our accounting operations.

### Regionalization of Air Force Accounting and Finance Operations

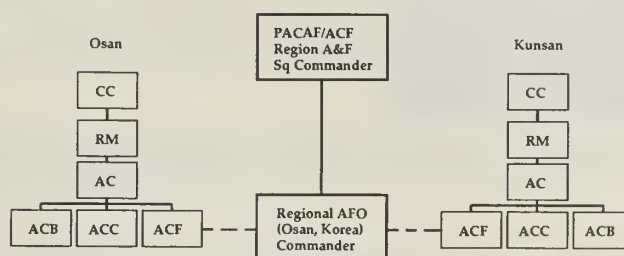
During the review of fiscal year Defense Management Report initiatives, the Air Force DMR Executive Group asked the Air Force Financial Management community to reconsider the plan that was proposed to OSD as an alternative to the DoD finance operation consolidation. This plan is programmed to save over 1,500 positions and \$180 million over Fiscal Years 1992 to 1997. The plan was accepted by the Air Force DMR Executive Group, co-chaired by the Under Secretary and Vice Chief of Staff of the Air Force. AFAFC quickly formed a working group consisting of Secretariat, AFAFC, and major command personnel to develop a plan to implement the decision of the DMR Executive Group.

Accounting and finance operations will be regionalized on a major command basis within the CONUS; Pacific Air Force (PACAF) is planning one region per country; and the United States Air Forces in Europe (USAFE) is planning four geographic regions. The concept is to move the accounting functions to the regions; Commercial Services, Materiel, Travel Accounting, and Accounts Control workloads will be accomplished at regional offices. Customer Service functions—pay, travel, and service to other base organizations—will be accomplished by the base-level office. It is believed that many economies and efficiencies can be realized so that we can achieve the required savings and still minimize the impact on service to our customers.

The Pacific Air Forces has stepped out to meet the challenge by planning to implement the first prototype region in Korea in Fiscal Year 1991. In their plan, Osan AB will be established as the Regional Accounting and Finance Office (RAFO) with base-level Osan and Kunsan as Base Accounting and Finance Branches under the Base Comptroller Division. The RAFO will work directly for the PACAF Director of Accounting and Finance. The base offices will be assigned to their present units and the chiefs will serve as deputies to the RAFO. PACAF plans their other regional offices for Yokota AB, Anderson AFB, and Elmendorf AFB by the end of Fiscal Year 1992; Hickam

AFB will be a stand-alone operation because of its geographic location.

### Korea Regional AFO



Starting in Fiscal Year 1992 the Strategic Air Command, USAFE, and Tactical Air Command will designate and establish prototype regions for their commands. In Fiscal Year 1993 we will start the process of regionalizing the remainder of our accounting and finance operations. Present plans call for all of our accounting and finance operations to be regionalized by the end of Fiscal Year 1994.

### Summary

Accounting and finance service has been rated number one for years; our reports are very accurate; and we are providing commanders timely and accurate information. The three DMR initiatives are very ambitious and will cause a change in the way in which we all do our job. However, the changes that do occur do not have to affect any of our outstanding achievements. Through cooperation and hard work we can design better organizations which meet or exceed demands placed upon us.

The DMR process has become a way of life in DoD; it is being used to systematically streamline the DoD and Air Force. The future Air Force will be smaller. By actively working and supporting these, and all other DMR initiatives, we can chart our future instead of just reacting to forced reductions.

[Editor's Note: This article was current at press time; however, changes may still occur.]

Maj Gerhart is a Plans Officer in the office of Assistant for Comptroller Support (SAF/FMPC), the Pentagon, Washington DC. He holds a BS in accounting from San Diego State University, a master's degree in management from Troy State University and a MBA in finance from San Diego State University. Maj Gerhart completed the Sheppard Technical Training Course in 1979 and the Professional Military Comptroller School in 1990. Prior to his present position Maj Gerhart was a Comptroller Wartime Plans Officer at AFAFC, and Headquarters Squadron Commander, also at Lowry. Maj Gerhart is a member of the ASMC.







NOTES FROM THE:

## *Deputy Assistant Secretary, Cost & Economics*

Mr LeRoy T. Baseman, Deputy Assistant Secretary, Cost & Economics

DSN 227-5311

**Cost Per Output.** Implementation of the DoD Cost Per Output program is underway. Supply operations and supply depots (AFLC only) are operating under an administrative limitation based on unit cost, while the areas of training, recruiting, commissary, and medical care are in a test phase this year. We expect the program will eventually expand to incorporate more support functions. The intent of this initiative is to improve the efficiency of operations by increasing management visibility of the total cost of doing business. The efforts to date on this program have primarily dealt with the restructuring of the Service's financial data into an automated cost per output format for the functions identified above. This has been accomplished largely by OSD and the Defense Manpower Data Center with input from the Service's financial and functional staffs. While we do not anticipate a major impact on cost analysis in the field for FY 1991, unit cost resourcing requires identification of all costs and will eventually generate significant workload in areas such as variance analysis, separating variable from fixed costs, and eventually, analytical effort to reduce costs at all organizational levels in the Air Force. It fundamentally alters the budget formulation and allocation process in a way which shifts workload to cost analysis.

**AFR 173-13, US Air Force Cost and Planning Factors.** Change is coming to AFR 173-13. Our request to maintain the official version of AFR 173-13 on the Air Force Cost Center (AFCSTC) bulletin board has been approved. The AFR 0-2 will be changed to reflect the bulletin board as verified by AFCSTC. While the exact format has not been determined, we plan to restructure AFR 173-13. The primary difference will be in the Factors' chapters where each factor or table of factors will have six parts: (1) A factor description detailed enough to explain what is and is not included in the factor, (2) factor usage information identifying the type of estimates for which the factor should be used, (3) a mapping structure identifying the relationship between the factor and budget structure, (4) a methodology summary providing information about the way the factor was developed, (5) factor points of contact for the originator and the AFCSTC OPR, and (6) the factor. These efforts will make AFR 173-13 more timely and useful.

**Visibility and Management of Operating and Support Cost (VAMOSC).** The modernization of a major subsystem of VAMOSC was completed in June 1990. The Component Support Cost System (CSCS) is now accessible worldwide via your PCs to provide operating and support cost data and logistical information on over 300,000 reparable items and about 120 aircraft systems. VAMOSC standard reports include information such as: aircraft component high cost drivers; base labor costs; base exchangeable repair cost by stock number and engine; and depot labor and direct material costs. The CSCS information database is presently being

expanded and, within a few months, will include data from FY 1988 through FY 1991. The Weapon System Support Cost (WSSC) system is undergoing similar modernization and will be completed by the end of FY 1992. The WSSC provides the cost for operations and support for aircraft at the aggregate Mission-Design-Series (MDS) level and at major command and base level by MDS. The current WSSC system information database contains data for FY 1981 through FY 1989. VAMOSC is the most comprehensive O&S cost information system in the Air Force and can provide you with key data for R&M studies, independent cost analyses, trade-off studies, life cycle cost studies, and cost based budgeting exercises. You can become a VAMOSC user by writing the Air Force Cost Center.

**USAF Statistical Digest.** The essential elements of the *USAF Summary, Budget Book* and *Budget-in-Brief*, published by SAF/FMCE, were consolidated into one book entitled the *USAF Statistical Digest*. As part of the change, improvements were made to eliminate redundancy and make the information more legible and easier to find. The first edition of the *USAF Statistical Digest*, which is for FY 1991, has been published and distributed Air Force wide. Next year's edition will contain the *Pocket Summary* as a pull-out page.

**Interim Policy Pending Revision to AFR 173-16, Cost Functions and Responsibilities.** In mid-November we issued a memorandum to ALMAJCOM/ACs informing them of changes we will make to AFR 173-16. The memorandum will serve as *interim policy* and was *effective upon receipt* pending a formal change to AFR 173-16. We reevaluated the need and priority for base level tasks currently identified in AFR 173-16. The tasks considered by this office to be the current *required tasks* for base level Cost Analysis are: A-76 Commercial Activities, Productivity Improvement Program, Equipment Lease vs Buy, Interservice and Host/Tenant Agreements, Internal Management Control Program, Economic Analysis, and Economic Resource Impact Statements. In addition to these tasks, the following new tasks will have an impact on the base level Comptroller office: Unit Cost Resourcing (Cost Per Output), Depot Level Reparable Analysis/Tracking, and Analytical Support to MWR Financial Management Oversight. We expect Cost Analysis to be the OPR; if not, these tasks will still require analytical skills found in Cost Analysis. We anticipate it will require a minimum of 3 man-years to accomplish the above listed current and new required tasks. We consider all other workload to be discretionary. A typical base level Cost Analysis office will usually require an additional man-year to accomplish the discretionary tasks required by the MAJCOMs and/or local commanders. We therefore believe we have to maintain a minimum of 4 man-years of capacity at each base level cost office.



NOTES FROM THE:

## *Deputy Assistant Secretary (Plans, Systems, and Analysis)*

Mr John J. Nethery, Deputy Assistant Secretary (Plans, Systems, and Analysis)

DSN 227-2905

### *Assistant for Comptroller Support (SAF/FMPC):*

#### **SAF/FM Executive Session**

The Deputy Chief of Staff, Comptroller, Headquarters Air Training Command (HQ ATC/AC), hosted the *SAF/FM—MAJCOM/AC Executive Session* on October 16—17, 1990, in San Antonio, Texas. In attendance were the Honorable Michael B. Donley, Mr C. Ronald Hovell, Lieutenant General Leo W. Smith II, Deputy Assistant Secretaries, and Major Command/Separate Operating Agency/Direct Reporting Unit Comptrollers.

Discussions centered around the changing environment, the drawdown of forces, and their affect on the Comptroller community. Major Command Comptrollers briefed on Desert Shield, Regionalization, and Acquisition Professional Development. Other areas discussed were the budget, options for the Comptroller career field, the future role of cost analysis, DoD Consolidation of Finance Centers, MWR, AAFES, and the Audit Agency.

#### **Civilian Training DMR**

The Office of the Secretary of Defense (OSD) is currently looking at Financial Management Training as a DMR initiative. A Financial Management Education and Training Working Group, composed of members from the various Services and OSD (SAF/FMPC represents the Air Force), was formed to look at both military and civilian training currently being conducted. Its charter is to improve the effectiveness and efficiency of financial management training. Initially the DMR will cover the areas of cost, audit, industrial funds, and general comptrollership (Professional Military Comptroller School). We expect recommendations on

comptroller curriculums (intermediate and graduate levels), elimination of duplicative training, and consolidation of training as standard systems are developed.

#### **Headquarters Downsizing and Restructure**

Congress has legislated that the Air Staff and Secretariat downsize by 20 percent over the next 5 years. The Secretary of the Air Force and the Chief of Staff, in conjunction with the downsizing, are reviewing the current organization and proposing to restructure the Headquarters' staff. At this time, we do not anticipate any changes to the SAF/FM's roles and functions; however, we do expect that we will be reorganizing within SAF/FM in order to achieve efficiencies to allow us to take our "fair share" of the legislative reduction.

### *Director of Technology and Plans (SAF/FMPS):*

#### **Search for Standard Systems**

Several Corporate Information Management (CIM) Financial Management Working Groups are currently laying the foundation for the future standard DoD financial management systems in the area of civilian pay, government-furnished materiel (GFM), contract payments, and financial operations. Since this is a long-term undertaking without an early payoff, the CIM Steering Committee has directed the preparation of analyses regarding the economic and other implications of adopting several Service-unique systems as interim DoD standard systems. Accordingly, the Army will perform an economic analysis for the Program Budget Accounting System (PBAS), and the Army fund distribution system; the Navy, civilian pay and travel; and the Air Force, the AF-JUMPS military pay system. ■





NOTES FROM THE:

## *Auditor General of the Air Force*

by Mr John W. Boddie

DSN 876-4071

### **Planning Financial Management System Audits**

In the October 1990 issue, I described how we developed the Air Force Audit Agency (AFAA) Fiscal Year 1991 Audit Plan. This article focuses on our ongoing efforts to systematically plan financial management system audits. These efforts present tremendous challenges and opportunities.

The *DoD Internal Audit Manual* states that sound planning is essential to an audit organization's effectiveness. The manual also notes that "a systematic and rational basis" is needed to select the most important audit areas. The AFAA is organized to plan effectively in the financial management area.

The AFAA *Financial Management Division* at Norton AFB CA and the *Financial and Security Assistance Systems Division* at Lowry AFB CO have the primary planning responsibilities. For systems under development, the *Command, Control, Communications, and Computer (C4) Systems Division* at Norton AFB is often involved. All three divisions are part of the AFAA *Directorate of Financial and Support Audits (AFAA/FS)*.

These AFAA/FS divisions provide our clients a balance of specialized functional expertise and responsiveness. Yet to assure audit subjects are selected on a *systematic and rational basis*, an integrated planning methodology is essential. The Air Force inventory of financial management systems provides a pivotal starting point.

**Financial Management System Inventory.** In January 1990, the General Accounting Office (GAO) reported the results of their joint efforts with the Air Force to develop an inventory of Air Force financial management systems. The inventory consisted of 131 systems. Previously, the Air Force inventory included only its 15 primary accounting systems.

The GAO stated *the current inventory includes not only the systems the Air Force uses to carry out summary-level fund accounting and control responsibilities, but also the systems that feed detailed financial data to the accounting systems. These accounting systems and feeder systems, taken together, comprise the Air Force's financial management structure.*

These 131 systems, plus any under development, receive our careful attention as we strive to plan and perform the financial management audits that will most benefit the Air Force. Importantly, the *DoD Internal Audit Manual* also requires that we use an appropriate methodology to rank systems for audit coverage.

**AFAA Ranking Methodology.** AFAA's ranking methodology includes six ranking elements: system description, sensitivity level, criticality level, dollar volume managed, management ranking, and other factors.

In compiling the 131-system inventory, the GAO and Air Force also developed system descriptions showing system functions and interrelationships. The value of these descriptions for the ranking process is readily apparent. Sensitivity and criticality levels require further explanation.

According to *AFR 205-16, Computer Security Policy*, sensitivity indicates the importance of system data and the extent to which that data must be protected, while criticality reflects the system's importance to mission accomplishment. To determine sensitivity and criticality levels, AFAA personnel must consult with originators and users of system information, as well as with experts on computer security.

Dollar volume managed and management ranking are also elements whose importance to the overall ranking process is readily apparent. However, obtaining a management ranking, as in determining sensitivity and criticality levels, requires substantial interaction with operating officials.

Other factors, the sixth ranking element, will likely arise from this interaction. Such factors include, for example, known system problems or fraud, waste, and abuse concerns. Considering other factors makes an informed subjective assessment an integral part of the ranking methodology.

**Challenges and Opportunities.** After ranking the systems, we coordinate with the Air Force Accounting and Finance Center (AFAFC) [as of January 20, 1991, the Defense Financial Services Center, Denver CO], before incorporating systems in the annual audit plan. This prevents our duplicating any internal management reviews that AFAFC has planned to comply with Federal Managers' Financial Integrity Act requirements.

Because so many critical elements of the process rely on management inputs, we want our clients to be aware of our methodology for selecting financial management systems for audit. Of course, Defense Management Review initiatives, budget revisions, force structure changes, and technological progress will present us with many challenges.

However, our emphasis remains not so much on the challenges as on the special opportunities that a sound planning process produces. Our success means the Air Force's success in efficiently and effectively managing resources and in accomplishing the mission.



NOTES FROM THE:

## *Chief for Enlisted Matters*

by CMSgt Ruall L. Sewell

DSN 224-5437

### **The Future of the Enlisted Cost Analyst**

*[A Sewell Opinion]*

A lot of you are concerned about your future and you should be. Here at the Pentagon we are taking another look at our overall organizational structure to see what we need to carry us into the late '90s. Why this effort? The support functions are being restructured and civilianized while the end-strength is going down each year. In addition, regionalization may force a restructuring of the career field very soon. This month the Air Force Accounting and Finance Center becomes a Department of Defense organization.

Today, I really need to eliminate all comptroller AFSC's and start over. If I could, this is what you would get. First of all, let's say there is a lot of taskings out there today that would be eliminated—we just don't have the manpower to do them. Remember that the MAJCOMs are combining directorates right now, as you read this article. They have been forced to do this because headquarters' reductions are reaching up to 30 percent. Some are saving on overhead, while others are merging "like" functions.

When you look closely at the Budget and Cost Analysis functions you will see they are similar. Cost is merely a specialty that is concerned with the interpretation and projection of financial data for long-range planning/programming decisions of management. Budget does the same thing,

however, for a shorter time and reprograms constantly to put out fires.

Today, cost analysts are retrainees. There is a limited need for junior enlisted grades in cost. Likewise, there is a limited need for junior enlisted budget analysts. I don't need basic accessions in Budget or Cost; however, initial training in accounting would be a tremendous benefit for an individual who fills our Budget or Cost vacancies.

Given the similarities between Cost and Budget and the uncertain future of Accounting and Finance, it makes sense to support a combined Cost Budget AFSC and give it a new name like *Financial Analysis*. This action recognizes our current environment of shrinking resources and provides for a new way to viewing financial management and how we are organized to accomplish our tasks.

Who knows what will happen in the next five years? There is tremendous pressure to downsize and civilianize support functions and the drawdown on end-strength is affecting the entire Air Force. However, Desert Shield has demonstrated there is a wartime role for the Comptroller community. In addition, top management of the Air Force Financial Management community is committed to keeping military personnel as an integral part of the Comptroller community.





## NOTES FROM:

# *The Colonels' Group*

by Maj John W. Bengtson

DSN 487-6951

Greetings on the eve of the new year! World and national events last year set a pace of change in the personnel arena which is likely to continue into the year ahead. Even in the short time between my writing this article and its publication, we'll likely see: the ROTC Board and Selective Early Retirement Board (SERB) meet; clarification of the reductions the Air Force and DoD as a whole are to experience; and significant policy decisions affecting how we in the personnel business will deal with the problems created by such rapid change.

The ROTC Board's results should be made public in January 1991. The total number of ROTC positions opening in '91 is small (about 20), with 78 colonel applicants AF-wide being considered by the board. We had comptroller applicants, so it's possible we'll have comptroller job vacancies that wouldn't otherwise occur.

The Selective Early Retirement Board's effects are impossible to predict at this point. No decision has been made on the total number of officers to be SERB'd. Even after the board has met, I won't know which (if any) comptroller colonels were picked. The result will be more unexpected requirements and moves than usual well into the summer. We already have a game plan for next year's normal assignments. Most of those moving can expect to see orders early in the year.

My best guess at the direct effect of authorization reductions is a loss of about a dozen comptroller positions. We have a total of 109 comptroller billets on the books now (including unfunded 0002 positions), so total authorizations will probably drop below 100. Even with those reductions and our new selects, if the SERB touches us at all we'll go back below 100% manning in the career field before year's end.

We moved about a third of our comptroller colonels last year. We'll probably move as many again in the coming year. Those who PCS'd to another comptroller billet last year include:

**Abate, Nicholas**—Asst Chief, Plans, Policy and Systems Division— AFISC, Norton AFB  
**Alsobrook, James E. Jr**—Director, Comptroller Support, AFAFC, Lowry AFB  
**Bessert, Galen C.**—SSD/ACC, Los Angeles

**Bowen, Ronald S.**—AFCSTC/CC, Pentagon  
**Brogdon, Bill D.**—US SOCOM/AC, MacDill AFB  
**Brown, Richard J.**—AFSC/ACF, Andrews AFB  
**Campione, Joseph A.**—TAC/AC, Langley AFB  
**Coleman, Joseph A.**—ATC/ACF, Randolph AFB  
**Cunningham, Mell G.**—Asst for Other Systems, SAF/FM, Pentagon  
**Eppler, Frank M.**—ESD/AC, Hanscom AFB  
**Evertsen, Robert T.**—Comptroller, AFMWR Board, AFMPC, Randolph AFB  
**Eyermann, Richard J.**—Chief, Financial Management Office, AFCSTC, Randolph AFB  
**Franco, John M.**—KTTC/AC, Keesler AFB  
**Gallimore, George R.**—Chief, Integration Management Fund, SAF/FM, Pentagon  
**Haas, Barry L.**—Asst for Mission Operations, SAF/FM, Pentagon  
**Howard, George W.**—Appropriation Liaison Officer, OSD, Pentagon  
**Hall, Jesse S.**—Chief, Strategic Audit Region, Offutt AFB  
**Jones, Robert G.**—AF Space Command/ACB, Peterson AFB  
**Kaysing, Charles J.**—Commandant, PMCS, Maxwell AFB  
**Kennedy, Fred G. Jr**—USAFA/AC, US Air Force Academy  
**Laird, James L.**—AFCC/AC, Scott AFB  
**Marlow, Robert T.**—Military Assistant, SAF/FM, Pentagon  
**McElroy, Gerald P.**—TAC/ACF, Langley AFB  
**Morris, Jon P.**—AFSOC/AC, Hurlburt Field  
**O'Neill, Richard E.**—Asst PACAF/AC, Hickam AFB  
**Porterfield, Samuel**—AFRES/AC, Robins AFB  
**Roth, Benjamin S.**—Associate Director, Financial Management Division, AFAA, Norton AFB  
**Samic, Dennis R.**—Asst MAC/AC, Scott AFB  
**Sims, Sherry D.**—AFCSTC/CV, Pentagon  
**Skees, Robert D.**—Director of Audit, AAFES, Dallas  
**Stubblebine, Thomas J.**—Asst USAFE/AC, Ramstein AB  
**Tattini, James G.**—ESC/AC, Kelly AFB  
**Wood, Rodney W.**—Student, Air War College, Maxwell AFB  
**Zauber, Glenn R.**—Asst for Comptroller Support, SAF/FM, Pentagon

Please call me at DSN 487-6951 if I can help in any way. ☺



NOTES FROM THE:

## Comptroller Officer Assignments Section

by Major Chris A. Domangue—Team Chief

DSN 487-5031

**Glad to be Here(?):** You bet I am! When my predecessor asked me how would I like to come to AFMPC, I answered him like any of you would: *What else do you have?* When he finally stopped laughing I realized it was a rhetorical question, I was coming to **PALACE DOLLAR**.

The question I've been asked the most since getting here is who did I aggravate so much to be sent here. I was sure after the first month here the answer was *God, no human could possibly have that much power to punish someone*. However, after 4 months with the Dollar team, I can say that this job is truly a blessing. The personnel business will be dynamic over the next 4 years, especially within the Comptroller community. I am excited about being a part of the transition team as we shape our Air Force for the future. I look forward to working with each of you.

**Joint Specialty Officers:** *Title IV* of the *Goldwater-Nichols Department of Defense Reorganization Act of 1986* established stringent Joint Officer personnel management policies. The Act places emphasis on filling designated joint duty assignment (JDA) billets with joint specialty officers (JSO). To become a JSO an officer must first complete joint professional military education (PME) in residence, then be assigned to a JDA billet, and subsequently designated a JSO by the Secretary of Defense.

The first step, completing joint PME in residence, includes attending (1) National War College, (2) Industrial College of the Armed Services, or (3) an intermediate/senior service college with a follow-on TDY at Armed Forces Staff College (AFSC) Phase II. Now that we are through with the alphabet soup of acronyms associated with the joint world, let's look more at some policies impacting JSO management.

Initially, the pool of JSOs was limited to those individuals who were approved as JSO qualified as of 1989 and those graduating from the designated PME schools after January 1990. As you can imagine, this policy severely limited the ability to develop an adequate pool of JSOs to fill our JDA requirements. Recognizing this problem, a recent policy change opens the opportunity for anyone graduating from intermediate/senior service college in residence after January 1985 to be eligible to become a JSO. These officers must attend PME Phase II and be assigned to a JDA position prior to being nominated for JSO status. So why do we need JSOs?

**PALACE DOLLAR** has thirty-one JDA positions which we must fill with JSOs. Additionally, we are often tasked to fill Plans and Programs JDA billets with comptroller personnel. These jobs provide outstanding professional development opportunities and open our officers to the excitement of joint operations.

*Title IV* requires that JDA billets be filled to the extent possible with JSOs. More specifically, at least fifty percent of all non-critical JDA billets must be filled with a JSO. What this means in the assignment process is that individuals who are eligible to qualify as a JSO must be given *priority consideration* for joint positions.

Although the *DoD Reorganization Act of 1986* complicates the personnel management process, implementation of *Title IV* has made the joint world a highly visible and rewarding environment. A majority of the comptroller personnel in JDA billets have requested an extension to their current tour or have applied for an assignment to another joint tour. If you have any questions on the criteria to become a JSO or if you are interested in a joint tour, give us a call.

**Special Duty Assignments:** Each year we have the opportunity to send some of our finest comptroller officers to special duty assignments. These assignments include instructor duty at ROTC and SOS. There is a perception from some supervisors of candidates for these jobs that it may hurt the career of our *fastburners* to take a tour out of the mainflow of comptrollership. I take exception to this perception.

Current Air Force personnel management policy is to use these special duty assignments as a way to provide career broadening and professional development for our company-grade officers. It seems to be working. Forty percent of the comptroller students in the current Air Command and Staff College class have held special duty or selective-fill positions.

Special duty assignments allow our officers an opportunity to sharpen the communication and management skills required by successful staff officers. I encourage our sharp company-grade officers to consider special duty as an option for your next assignment.

**Attention AFSA Military Auditors:** We are establishing a data base for auditors transitioning from the Audit Agency through 1994. An important part of this data base is your preference(s) of the AFSC you wish to enter when you leave AFSA. We want to do our best to match your desires with Air Force requirements. You can help us accomplish this by ensuring we have a current Form 90 identifying your AFSC preferences. This will assist by allowing us to consider your desires as we project assignments of accessions and overseas returnees. Even if you are not scheduled to leave the AFSA before 1994, it is important that we know which career path you would like to pursue. When we receive your Form 90 we will establish a special folder to keep track of information pertaining to your next assignment. Keep us informed of your desires so we can better serve you.





NOTES FROM:

## *Standard Systems Center*

by Mr Pat Foley, Director of Comptroller Systems

DSN 446-4181

### **Command Budget Automated System (CBAS) Continues to Expand Capabilities**

Happy 1991! Wow, 1990 was a production-packed year here at the Directorate of Comptroller Systems. This issue we'd like to highlight the budget division which recently produced the largest releases ever of CBAS. Additionally, we transferred responsibility for the Base Budget Automated System (BBAS) from the AFAFC in August 1990, and in September began working the transfer of the base and command automated budget systems functional office of primary responsibility (OPR) from AFAFC/CWBI to SSC/SMCB. All of these activities were accomplished for one specific purpose: to provide Air Force budget analysts from base to command with the best possible automated products to make their jobs easier and more efficient. We realize users still need many enhancements to both the base and command systems, but we're certainly a lot closer to that goal than we were a year ago.

The base analysts received their first standard financial plan capabilities in August 1990 and were trained by AFAFC and SSC personnel in October/November 1990. All FY 1992 Financial Plan submissions are now being prepared utilizing BBAS.

We made several major CBAS software releases during 1990. By way of background on CBAS, in February 1987 we completed the implementation and training of the first increment—funds control and accounting history (DBT) retrieval capabilities on the standard base level computer (1100/60). This first software was written in a circa 1970 vintage data management system, AFOLDS. We have about 50 command and intermediate command budget offices worldwide using this increment. While one team was working the first increment, another team was busy doing hardware and software analyses to satisfy the Assistant Secretary of the Air Force, Financial Management and Comptroller (SAF/FM), desire to have a minicomputer located in 16 of the largest command budget offices. This effort was known as **CBAS Increment II** and was to provide capabilities to perform execution analysis, obligation/outlay planning and tracking, President's Budget 27, civilian pay and flying hour modeling, and financial plan for Fund Code 30 only. **System 11s** and a data management system language known as Maintaining, Processing and Preparing Executive Reports (MAPPER) were selected because the functional description called for a system with database management, graphics and word processing capabilities. This increment was developed and implemented incrementally and was completed in February 1989. In April of 1989, we replaced

the **System 11s** with the much-improved **System 2200s**. Users of CBAS II were a little reluctant to use the new system; however, the Air Staff desired a standard budget system and for the 1990 Financial Plan submission directed the use of CBAS. The FY 1990 Financial Plan was rough going for both the users and for us at Gunter. Fortunately, we survived and in the process, users identified numerous enhancements that would make CBAS more helpful to them. We made many significant changes and, in January 1990, we released enhanced financial plan software, plus the hardware and software to upgrade the user's personal computer screens to 132 columns. This allowed users a full-screen view of the financial plan during preparation. We really had a lot of good feedback and the FY 1991 Financial Plan preparation was significantly improved. In December 1990, we released additional enhancements which will make the FY 1992 Financial Plan even easier to prepare.

The commands with **CBAS 2200s** have desired for a long time to have the funds control and DBT retrieval capabilities on their 2200s. As a means of accomplishing that, we transitioned the AFOLDS funds control software into MAPPER and rehosted it from the 1100/60 to the 2200. We released it to all CBAS 2200 sites in August 1990. We also merged and expanded the 1100/60 and 2200 DBT retrieval software into a single system, in MAPPER, and hosted that on the CBAS 2200. The new DBT retrieval subsystem covers all fund codes. The database retained the CBAS I level of detail capabilities. Users now have the ability to customize retrievals with page headers, report headers, print suppresses, and many other features. One retrieval can accomplish the results which took three to four retrievals with the old CBAS I. This software was released last month (December 1990).

We have had a requirements document since December 1986 requesting CBAS capabilities be provided to an additional 60 plus smaller commands, intermediate commands, SOAs and DRUs. We have just begun transitioning the CBAS 2200 MAPPER software down to a **Desktop III PC**. Depending on the magnitude of this effort, we could have a Desktop III version of CBAS ready in late 1991 or early 1992. We will solicit the involvement of all CBAS users during this effort.

Our goal is to provide the Air Force budget community with standard automated capabilities to meet all their requirements. Plans for the future include a single automated budget system incorporating both base and command level processing.



NOTES FROM THE:

## *Comptroller Training Division*

SHEPPARD TECHNICAL TRAINING CENTER

Maj Keith R. Bell, Chief

DSN 736-5486

### AFO Management Training: It Doesn't End at the "Schoolhouse"

by George F. Miller, Jr

An important aspect of the *Accounting and Finance Officer Course* is the *Management* block. In this block of instruction we address a wide variety of topics which deal with many of the seemingly little things that are involved with managing an accounting and finance office (AFO). The topics range from the importance of ordering forms and publications to civilian job descriptions and training of military and civilian personnel. There is also a chapter on the Quality Assurance Program and Internal Control Reviews, plus we have a segment where we present a variety of management-type problems/situations and ask the students how they would resolve the various situations presented. Why do we do this? Because 75 to 80 percent of an accounting and finance officer's personal time is spent on management-related issues, *not* technical issues. It is important to remember, though, the majority of our students have *not* had previous managerial or leadership experience, and can't develop into a manager or a professional executive in the 9 weeks of the course. Since we can't fully develop this at the schoolhouse, who can do it and how can it be done?

Everyone who supervises or works with a new AFO has that responsibility since new AFOs must learn *on the job* how to apply knowledge and skills introduced in an academic environment. They must also be exposed to leadership—what works, how it works, and why. They need to understand leadership is an influence process which enables a manager to get his/her people to do willingly what must be done and do it well. The influence process can work two ways—the manager may influence his/her subordinates, but may, in turn, be influenced by them. In fact, a manager's behavior may be influenced more by his/her subordinates than he/she influences their behavior. Thus, a manager can not only teach, but also learn from the individual(s) he/she supervises. Therefore, a comptroller or an accounting and finance officer, as the immediate supervisor of a new officer or an equivalent grade civilian employee, will play the *major* role in developing and refining the capabilities and abilities of the new individual.

So, what are some things a supervisor can do to improve a subordinate's managerial and leadership abilities? Most of the following are common sense items and can be displayed by setting a good example.

★ **Communicate:** A good manager will inform/consult with those affected, plus inform them how their input will be used.

★ **Establish goals:** The manager must also ensure the goals of the organization are clearly understood by everyone doing the work.


★ **Delegate responsibility and authority:** In the decision-making process, the responsible person nearest to the situation involved should make the decision.

★ **Be reasonable:** Basic common courtesy is essential in building good will.

★ **Be fair:** A manager must avoid favoritism or even what appears to be favoritism, as it will definitely be harmful to morale.

★ **Solve problems:** A manager must seek solutions, not blame.

So there you have it, our very brief guidelines for you—the supervisor—to use in training new AFOs (and others) to become better managers. Please remember, we only provide a foundation for you to build on. With the upcoming reductions and consolidations, it is vital we develop managers and young professionals who are prepared to step in and act. We'll all benefit from and need young leaders who are prepared to "seize the day" and take *bold* action in meeting the challenges ahead.

On a personal note, we at the schoolhouse express our deep appreciation to **Captain Foy Shahan** for his 4-plus years of dedicated service as Chief, Comptroller Staff Officer Course. In addition, Foy provided the "blue suit" presence in the basic Accounting and Finance Officer Course, contributing his knowledge and experience while instructing new officers in AFO Management Functions. Foy leaves behind a lengthy list of improvements to Comptroller Training and our loss is certainly the network's gain. Best wishes, Foy, in your new endeavor as Base Comptroller, Vance AFB OK. 





NOTES FROM THE:

## *Professional Military Comptroller School*

by Major Sandra A. Gregory, PMCS Faculty Member

DSN 875-6656

### The Air Force Selection Process

Although the Air Force is designated as the executive agent for operating the Professional Military Comptroller School (PMCS), the DoD flavor is maintained with students from the Army, Navy, Marine Corps, and DoD agencies. Each class has 65 quotas: 32 belonging to the Air Force and the remaining 33 quotas are divided among the other military services and agencies. Each service and agency funds for their students, and Headquarters Air University budgets for the Air Force quotas. As administrators for the Air Force Selection Board for PMCS, we get numerous phone calls about the process, quotas, and timing of PMCS. This article deals with the selection process for the 32 Air Force students.

**Who's on the PMCS Air Force Selection Board?** There are five voting members on the board: (1) a Senior Executive Service (SES) civilian selected by the Assistant Secretary of the Air Force, Financial Management and Comptroller (SAF/FM); (2) a Major Command Comptroller (rotated among MAJCOMs); (3) the PMCS Commandant; (4) a PALACE DOLLAR (AFMPC) representative (for the military nominations) or a representative from AFPCMC (for the civilian nominations); and (5) a PMCS faculty member.

**What Criteria Does the Board Consider?** Objective and subjective criteria are considered by the board. There are seven areas in the objective portion of the board score with a weighting factor for each. These areas are:

- ★ Mobility
- ★ Self development
- ★ Education
- ★ Retainability
- ★ Awards and decorations
- ★ Professional organizations
- ★ Supervisor's score (regarding nominee's potential).

These seven factors account for about 60 percent of the total score. In addition to the objective scoring, the five board members give each nominee a subjective rating which accounts for the remaining 40 percent of the total score.

Then, based on the combined objective and subjective scores, the top 32 Air Force nominees are selected for each class.

**Are There Quotas for Military or Civilian Nominees or Quotas by MAJCOM or SOA?** No! The 32 Air Force quotas aren't divided into military or civilian categories, but rather are assigned to the best qualified people. It's important to mention that the board also selects alternates to allow flexibility for cancellations among the original 32 selectees.

**How Often Does the Selection Board Meet?** The board convenes at PMCS four times per year, usually during the third or fourth week of the current PMCS class. The board looks at nominees for the following class, so when Class 91-B is in session, the board meets to select Class 91-C. This timing allows for about 2 months' notification to the student and nominating MAJCOM or SOA.

**When Does the Selection Board Release Results?** The nominating commands and agencies are usually notified about their nominees' selection or nonselection via COAN message from the PMCS Commandant within two days after the board meets. Follow-up letters are sent within a week. Each command and agency has a point of contact for PMCS, so nominees may check with that person for selection information.

**What Are the Dates for Future FY 1991 PMCS Classes?** PMCS conducts four 8-week courses plus one 2-week Guard and Reserve Forces course each fiscal year. There are two 8-week PMCS classes remaining in FY 1991:

Class	Start Date	Graduation Date
91 C	6 May	28 June 1991
91 D	29 July	20 September 1991

This has been a brief overview of the selection process, the selection board, student quotas, and notification procedures. Through our extensive guest speaker program, dedicated faculty, and dynamic seminars we bring you the latest challenges and issues facing military comptrollers today. As supervisors, please keep those nominations flowing. You're sending us some terrific students.

# PMCS Graduates: Class 90-D Graduated 7 September 1990

Their names, ranks and "Idea" papers are listed below.

## U.S. Air Force (39)

Allison, Dorothy H., GS-12—LD82501A—Source Selection—A New Career Field?  
 Bell, Keith R., Maj—LD82503A—Computer Based Training: The Next Step in Improving Training  
 Brown, Elvin D., GS-12—LD82506A—Reform Billeting/Accounting Procedures for Individual Mobilization Augmentees  
 Buechner, Frances L., GS-12—LD82507A—Can Comptroller Training be Improved  
 Chambless, Marcy W., GM-13—LD82508A—Accountant Training—Air Logistic Centers  
 Crosier, Lynn J., GS-12—LD82509A—Benchmarking—A Cornerstone in Implementing Total Quality Management  
 Durbin, Donald P., Maj—LD82512A—Collecting Information Technology System Costs in the USAF  
 Edwards, Sally A.L., GM-13—LD82514A—Implementing Software  
 Floyd, Gregory L., GS-12—LD82515A—Professional Designation in Cost Analysis: Stepping Stone or Box to be Checked?  
 Geisert, Carol I., GS-12—LD82518A—Integrating CSCS with MRP II  
 Gordon, Roberta, GS-13—LD82521A—The Little-Known-Well-Endowed "M" Account  
 Green, John R., LTC—LD82522A—Implementing Total Quality Management at the Working Level  
 Hamilton, Jimmie A., GS-12—LD82524A—Base Accounts Receivable System (BARS)  
 Haselhorst, Gerald J., GM-13—LD82525A—Stock Funding Depot Level Reparables—What Do We Gain?  
 Hewer, Richard J., Maj (S)—LD82527A—The Future of the Comptroller Enlisted AFSC (672XX)  
 Jones, Donna K., Capt—LD82529A—Accounting and Finance Quality Assurance Program Today and Tomorrow  
 Lynch, Alan J., Capt—LD82530A—Building A Professional Employee Library—Making it Work for You  
 Mack, Joe C. Jr., Capt—LD82531A—Contracting Out—Is It Paying Off?  
 Metius, Jeffrey A., LTC—LD82536A—Improving SABLE Cost Typicals to Meet Program and Budget Requirements  
 Mitchell, Phillip L., GS-12—LD82537A—ICA Process Improvements  
 Moore, James M. Jr., GM-13—LD82538A—Do We Really Need Internal Control Reviews  
 Moreno, Raul J., GM-13—LD82539A—Centralization and Decentralization of the San Antonio Real Property Agency  
 McCarroll, William G., Maj—LD82540A—The Future of Cooperative Programs  
 Nielsen, Janice A., GM-13—LD82541A—Unification of the Canadian Forces  
 Olive, Robert E., GS-12—LD82542A—Is Dismantling the USAF Munitions Center a Smart & Cost Effective Consolidation?  
 Perdue, Carol H., GS-12—LD82543A—Contracting Out—Cost Effective?  
 Phillips, Gary L., Maj—LD82544A—Determining When to Use Automated Teller Machines in the Air Force

Smith, Lee J. Jr., Capt—LD82548A—Cost Analyst Excellence in a Changing DOD Environment  
 Sparkman, Horace F., GS-12—LD82549A—Standard Air Force Major Command (MAJCOM) Cost Directorate Retrieval System  
 Swift, Lynne M., GS-12—LD82550A—Integrating MRP II with CSCS  
 Tell, Thomas E., GS-12—LD82551A—After-the-Fact Funding  
 Thalacker, James R., Maj—LD82552A—The Path to Comptrollership  
 Vansant, Dana A., Capt—LD82554A—AFO Pecuniary Liability and Fraud—Should the Comptroller Also be Liable?  
 Wahl, Ana-Maria, GM-13—LD82555A—The Twenty-First Century Federal Manager  
 Wardley-Niemi, Sylvia C., Capt—LD82556A—The Impact of DMRD Number 924 on Air Force Logistic Command  
 Wells, Cody R., GM-13—LD82557A—C/SCSC: Need Vs Cost  
 Whalen, Timothy T., GM-14—LD82558A—The Expanded Role of the Air Force Comptroller Over Non-Comptroller ADP Systems  
 Wheeler, Bonsall A., GS-13—LD82559A—Electronic Regulations  
 White, Jack R., Maj—LD82560A—Is the Requirement to Account for Accounting and Finance Manhours Still Valid?

## U.S. Army (17)

Arredondo, Arnulfo Jr., GS-12—LD82502A—Irreconcilable Differences  
 Bogle, Jerry W., GM-13—LD82505A—Standard Installation Budget Office  
 Davis, Roy G. Jr., GS-12—LD82510A—Downsizing in Europe  
 Ducey, Daniel A., Maj—LD82511A—Management Concepts Centralized and Decentralized  
 Duvall, Phillip M., GS-13—LD82513A—Integrating Existing Productivity Efforts into the TQM Process  
 Gautreaux, Barbara F., GS-11—LD82517A—Installation Commander's Financial Flexibility  
 Gutleber, Marc W., GM-14—LD82523A—Software Cost Identification in Baseline Cost Estimates  
 Herrera, John, GS-12—LD82526A—An Effective Approach for Combating Fraud, Waste, and Abuse  
 Hill, Emma, GM-12—LD82528A—Retain and Realign the Army Ideas for Excellence Program  
 Mansfield, Roger Jr., GS-12—LD82532A—The PPBS: How Will it Perform in an Era of Downsizing?  
 McLendon, Janet S., GS-12—LD82534A—Defense Management Review—DMRD 904—Effects on the Army Customer  
 McMahan, Dortha J., GS-12—LD82535A—Managing the Civilian Work Force to Budget—The Supervisor's Dilemma  
 Presnell, Leah R., GS-12—LD82545A—The Squeeze on MWR, Recategorization and the CAP  
 Schuman, Lynda G., GM-13—LD82546A—CINC Participation in PPBS—The Missing Link  
 Setikas, Algimantas N., GM-13—LD82547A—The Military—DA Civilian Team  
 Thomas, Frank, GS-13—LD82553A—Consolidation and Improvement of Financial Operations  
 Williams, Judy, GS-13—LD82561A—Budget and Program Resources Review

## U.S. Navy/Marine Corps (4)

Bogdewic, Paula M., Capt—LD82504A—Management Control Reviews in the Marine Corps—How Effective Are They?  
 Garber, Theodore D., GS-12—LD82516A—The Impact of DMR Military Reduction  
 Gordon, John D., GM-13—LD82520A—Professionalize the Navy "Field" Accountant  
 Wisely, Hugh D., Capt—LD82562A—Navy Industrial Fund (NIF); Is It in Trouble?

## Others (1)

Gomez, Rosemary, GM-14 (DMA)—LD82519A—Consolidations: Can the Government Learn From Business

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange  
 ATTN: AMXMC-D  
 U.S. Army Logistics Management College  
 Fort Lee, VA 23801-6043  
 AUTOVON: 687-2240  
 (After 1630 Hrs—AV 687-4546)

Include the Logistics Document Number (LD) in your request.



# PROMOTIONS



**Col Clark**

**Colonel Lawrence E. Clark** is Assistant for Military/Civilian Personnel, Directorate of Budget Operations, Pentagon, Washington DC

**Mr Robert T. Corrado** from AFAFC/SSS, to GM-15 at the Department of Interior. *(No photo available).*

**AF Accounting & Finance Center**  
Hill, Carolyn M., to GS-12; AFAFC/MGC

**Air Force Systems Command**  
Ball, Pamela K., to GS-12; ASD/ACE  
Bell, Michelle E., to GS-13; ASD/ACCM  
Burke, John D., to GM-14; HQ AFSC/ACCE  
Campbell, Mary C., to GM-13; BMO/MGPF  
Duston, Ellen, to GS-12; ESD/ACCT  
Escoto, Jose to GS-12; HSD/ACB  
Honningford, Wayne P., to GS-12; ASD/ACPM  
Jackson, Julia M., to GS-12; ASD/ACPM  
Jones, Kathleen A., to GS-13; ESD/ACCE-I  
Kain, Shawn M., to GS-12; ASD/ACPM  
Kinlin, Donna C., to GS-13; ASD/ACCR  
Kreuger, David G., to GS-12; ASD/ACCM  
Minton, Debra L., to GS-12; ASD/ACPM  
Steele, Mike C., to GM-14; ASD/ACBF  
Wagner, Richard G., to GS-12; ASD/ACPM  
Watern, Kathy L., to GM-13; ASD/ACPM  
Wells, Peggy L., to GS-13; ESD/ACCT  
Wholey, Kathleen, to GS-12; ESD/ICXX

**Air Force Audit Agency**  
Aydt, Cindy G., to GS-12; Scott  
Bailey, Evelyn, to GS-12; Shaw  
Boschetto, Melanie G., to GS-12; Lowry/FSF  
Bouchard, Jon L., to GS-12; Hanscom  
Canales, Randal, to GM-13; WPAFB/QLM  
Cazier, Benjamin P., to GS-12; Bitburg  
Edwards, Dolores E., to GS-12; Kelly  
Frankenstein, Dean A., to GM-14; Langley  
Furst, David A., to GM-14; Gunter/FSA

Goins, Arlan M., to GM-13; Gunter/FSA  
Hogan, Pamela I., to GS-12; Robins  
Lancaster, Harold J., to GM-13; Gunter/FSA  
McDermott, Ann-Cecile M., to GS-12; ASD/WPAFB  
Richard, Terry L., to GM-13; WPAFB/QLA  
Rohr, Michael I., to GM-13; WPAFB/QLW  
Roland, Larry A., to GM-13; Randolph  
Stark, John W. Jr., to GM-14; Norton/FSC  
Thompson, Rodney A., to GM-13; WPAFB/QLS  
Williams, Suzanne to GM-13; WPAFB/QLP  
Wittman, Thomas V., to Col; Langley  
Worthy, Larry F., to GM-13; WPAFB/QLW  
Ziegler, Larry L., to GS-12; Hill

**Air National Guard**  
Warren, Charles W., to Maj; 101 AREFW/AC  
Girard, Gilles D., to SMSgt; 101 AREFW/AC  
Wehrli, Fred, to SMSgt; 190 AREFW/AC  
Osborn, Robert L., to SMSgt; 164 TAG/AC  
Thilmony, Terrence L., to LTC; 119 FIG/AC  
Lambert, K.B., to LTC; 252 CCGP/AC  
Borchers, Dale E., to SMSgt; 252 CCGP/AC  
Bisbee, Janette R., to SMSgt; 124 TRW/AC  
Ramsey, John, to LTC; 113 TFW/AC

**Air Force Reserve**  
Colson, William H. Jr., to GM-14; HQ AFRES/ACB  
Wood, Jack E., to GM-13; 442 TFW/AC

**Air Training Command**  
Dery, Betty J., to GS-13; HQ ATC/ACB  
Strzyk, Pamela G., to GM-13; HQ ATC/ACCE

**Strategic Air Command**  
Wurmle, Heidi, to GS-12; HQ SAC/ACCP

**Tactical Air Command**  
Evans, Margarita, to GM-13; HQ TAC/ACFAM  
Ford, Deborah T., to SMSgt; HQ TAC/ACE  
Rye, David A., to Maj; HQ TAC/ACBOM

**SAF/FM**  
Blankenship, Patricia E., to GS-13; SAF/FMBOM  
Diaz, Luis, to GS-13; SAF/FMAFF  
Dillaber, Patricia E., to GS-12; SAF/FMBIC  
Franklin, Ann, to GS-14; SAF/FMAFF  
Hiles, Gail, to GS-13; SAF/FMAFF  
Lueb, Louise E., to GS-12; SAF/FMBOS  
Mahlum, Donald, to GS-12; SAF/FMBMA  
Miller, Karen L., to GS-13; SAF/FMBOP  
Nicholson, Pamela S., to GS-14; SAF/FMBIO  
Nunns, William, to GM-14; SAF/FMAFF  
Randle, Belinda, to GS-13; SAF/FMAFF  
Reid, Barry, to GS-13; SAF/FMBOM  
Sauter, Andy J., to GS-13; SAF/FMBOS  
Smith, Leonard, to GM-14; SAF/FMAFF  
Sprague, Brian, to GS-12; SAF/FMAFF  
Thomas, Marilyn M., to GS-12; SAF/FMBMC  
Uperti, John to GS-13; SAF/FMBOM  
Webb, Doris, to GS-13; SAF/FMAFF  
Wells, Brenda J., to GS-12; SAF/FMBOI  
Zarodkiewicz, Patricia J., to GM-14; SAF/FMBOS

# RETIREMENTS



**Mr Atwater**

**Mr Frank G. Atwater** (GM-15) was Asst DCS/Comptroller, AF Space Systems Division, Los Angeles CA (42 years of Service).  
**Col James P. Crumley** was Deputy for Budget and Appropriations Liaison, SAF/FM-L (23 years of service).

**Mr Terry J. Dunklin** (GM-15) was Deputy Comptroller, San Antonio Air Logistics Center (AFLC) Kelly AFB TX (35 years of service).

**Mr Lewis J. Gehrs** (GM-15) was Deputy Director of Budget, Headquarters Military Airlift Command, Scott AFB IL (over 34 years of service). *(No photo available).*

**Col Roy E. Horton** was the Air National Guard Advisor to the Auditor General of the Air Force, Air Force Audit Agency, Norton AFB CA (36 years of service).



**Col Crumley**



**Mr Dunklin**



**Col Horton**

# RETIREMENTS... (Continued)



Col Kanter



Col Martin



Col Olgeaty

Col David G. Kanter was Deputy Chief of Staff, Comptroller, Electronic Systems Division, Hanscom AFB MA (30 years of service). Col Charles L. Martin Jr was Comptroller, Headquarters Tactical Air Command, Langley AFB VA (over 27 years of service). Mr Harvey A. Moyer Jr (GM-15) was Deputy Director, Accounting and Finance, Headquarters Air Force Systems Command, Andrews AFB MD (over 39 years of service). (No photo available). Mr Robert D. Neff (GM-15) was Director of Cost, Aeronautical Systems Division, Wright-Patterson AFB OH (35 years of service). (No photo available). Col Edward C. Olgeaty was Assistant Deputy Chief of Staff, Comptroller, Headquarters Air Force Logistics Command, Wright-Patterson AFB OH (29½ years of service).

## Air Training Command

Cannon, Patrick R., MSgt; HQ ATC/ACCI  
Griffin, Amelia R., GS-5, Randolph/ACF

## AF Accounting & Finance Center

Baker, Lorraine L., GS-11; AFAFC/SC  
Barnum, K. Dorsey, GM-13; AFAFC/SC  
Bartlett, Nancy, GS-5; AFAFC/FSAE  
Beers, Vera I., GM-13; AFAFC/XSG  
Bogar, Ralph E., GS-12; AFAFC/SC  
Brandon, Eddie L., GS-13; AFAFC/XSL  
Glendenning, John H., MSgt;  
AFAFC/XSMM  
Haffner, Hans G. Jr., GS-9; AFAFC/LGVS  
Kidder, Carleton G., MSgt, AFAFC/CCQ  
Lamoreaux, Glen W., GS-12; AFAFC/SC  
Leichty, Richard H., GS-12; AFAFC/CWI  
Madrid, Abelino, GS-12; AFAFC/SC  
Markie, Robert, GM-13; AFAFC/RP  
Martinez, George, GS-12; AFAFC/FSAE  
Neal, Gladys, GS-5; AFAFC/RP  
Oakland, Addie, GS-7, AFAFC/MP  
Patterson, Herrell B., GS-12; AFAFC/XSG  
Reeves, Bud, GM-13; AFAFC/RP  
Smith, Thomas W., GS-14; AFAFC/XSL  
Yarema, Karen L., SMSgt;  
AFAFC/XSMM  
Yohe, Edward A., GM-13; AFAFC/XSG

## Air Force Systems Command

Barth, Anton, Capt; ASD/ACPM  
Davis, James D., GS-09; AFFTC/ACFPT  
Day, Othell P., GS-08; AFDTC/ACFA  
Jones, John W. Jr., GS-08; AFDTC/ACFA  
Larmer, John A. Jr., Maj; ASD/ACPM  
McGonagill, Wanda V., GS-08;  
AFDTC/ACFA  
Rodriguez-Alvarez, Luis A., Maj;  
ASD/ACPM  
Retelle, Helen M., GS-07; ESD/ACFA  
Wilkins, Clyde H., GS-12, AFDTC/ACBO

## Air Force Reserve

Gail, Gwen A., GS-12; 349 MAW  
(Assoc)/AC  
Hickey, Bonifay R., GS-12; HQ  
AFRES/ACBP

Lord, Elizabeth J., GS-12; HQ  
AFRES/ACBRA  
Major, Harold A., GS-11; 315 MAW  
(Assoc)/AC

## Air Force Audit Agency

Forshage, Felix, C., GM-13; Randolph  
Hance, Freida F., GS-05; Mather  
Horton, Roy E., Col; Norton/AGG  
Lockhart, Charles R. Jr., LTC; Ramstein  
Resendez, Margaret R., GS-07; Norton/DO  
Testa, Dennis P., Capt; WPAFB/AFLC  
Trimble, Robert C. Jr., GM-13; Little  
Rock  
Waddell, James H. Jr., Maj; Travis AFB

## Air Force Logistics Command

Cole, Donna, GS-05; OO-ALC/ACFCI  
Cole, John D., GS-09; OC-ALC/FMAFMF  
Jay, Stella, GS-06; OO-ALC/ACFMS  
Kirkpatrick, Carrie A., GS-09;  
AMARC/ACR  
Mileur, Peggy M., GS-11;  
OC-ALC/FMAFMF  
Nipper, James H., GS-11;  
OC-ALC/FMAFCI  
Pendleton, Joan A., GS-05; 2750  
CPTS/ACFSS  
Ranew, Walter, GS-05; WR-ALC/ACFMN  
Rasmussen, Boyd, GS-12; OO-ALC/ACBI  
Roeseler, Floyd, GS-09; OO-ALC/ACFD  
Romney, Lowell, GS-12;  
OO-ALC/ACFMS  
Salazar, Consuelo, GS-05; SA-ALC/ACFA

## Military Airlift Command

Boozar, Billie M., GS-11; 314 TAW/AC  
Daniels, Beatrice K., GS-7; 63  
MAW/ACFMM  
Farrar, Robert, MSgt; 63 MAW/ACFMM  
Ingles, Clarence A., GS-12; HQ  
MAC/ACFA  
Lowe, Miriam O., GS-12; 63  
MAW/ACFM  
Mangum, Gary L., GM-13; HQ  
MAC/ACIBE

Pike, Ona, GS-11; HQ MAC/ACIBR  
Prince, Mary E., GS-7; 314 TAW/AC  
Rice, Bernice A., GS-11; 834 ABW/ACC  
Rock, Ardath M., GS-10; 62 MAW/AC

## Tactical Air Command

Asbill, George J., TSgt; 28 AD/ACC  
Devereaux, Arlene M., GS-7;  
ADWC/ACFM  
Dupont, Charles C., GS-5; 832  
AD/ACFMC  
Grabener, Larry J., SSgt; 28 AD/ACC  
Koepeke, Doris, GS-5; 67 TRW/ACFPT  
Loehrs, Harry A., GS-5; 836 AD/ACFC  
Martin, Charles L. Jr., Col; HQ TAC/AC  
McIsaac, Daniel V. Jr., Maj; 347 TFW/AC  
McVey, David E., MSgt; 67 CPTS/CCF  
Sheridan, Bettie, GS-7; 67 TRW/ACFC  
Williams, Elmer C., SMSgt; 56 TTW/ACF

## Strategic Air Command

Cartier, Jacques F., GS-11; Pease/ACB  
Coon, Diane, GS-9; Griffiss/ACF  
Fierro, Richardo (NMI), GS-9;  
Castle/ACFA  
Holt, Jerry D., MSgt; Carswell/ACFW  
Jarnebro, John B., MSgt; Carswell/ACFA  
Kasten, Gerald L., LTC; K.I. Sawyer/AC  
Krishun, Donald G., MSgt; Castle/ACF  
Martinez, Nelma L., GS-11; Castle/ACC  
Provot, Robert V. III, MSgt; K.I.  
Sawyer/ACFP  
Sabatini, Primo, GS-6; Griffiss/ACF

## U.S. Air Force Academy

Slavens, Peggy, GS-5; HQ  
USAFA/ACFPC

## U.S. Air Forces in Europe

Riggs, Richard O. Jr., TSgt; RAF  
Alconbury/ACF

## SAF/FM

Axtell, Ralph R., GM-14; SAF/FMBIM  
Lietza, Roy T., GS-13; SAF/FMCCC  
Penn, Reginald, GS-11; SAF/FMCE





# Letters to the Editor

## Treatment of Interns

Dear Editor:

I'd like to discuss interns. Are we treating them right? That's a provocative question. Possibly, especially if you are one!

What is an intern? A new physician working in a hospital? Or, as *Webster's Dictionary* describes, *an advanced student or recent graduate undergoing supervised practical training*? Or, anyone selected for a training program?

We have many interns here at Space Systems Division, but they are known by many different names: Presidential Management Interns, Palace Acquire Interns, Copper Caps, Upward Mobility, etc. Despite the different titles, each indicates a carefully chosen person with the education or background necessary to enable them to progress through a rigorous training program to reach higher grade levels and management positions.

All of the people in these positions have volunteered, been selected and, in most cases, been given to understand that if they meet the challenges of the outlined training program successfully they will be rewarded by regular increases in grade, pay and position. Most [interns] eventually get the rewards, but it is a struggle for them as they try to fulfill their training requirements.

Does this always happen? In my position as a senior Air Force civilian, I get to talk to many interns all over the world. I hear complaints and concerns time and time again about unfulfilled promises, inadequate training programs, indifferent supervisors, failure to receive timely appraisals and promotions, and on and on. Is it any wonder the government has a tough job

recruiting and keeping talented men and women to fill the ranks behind us when we retire from government service. We *managers and supervisors* have a responsibility to our interns and trainees (including our junior officers and enlisted people). Remember, today's Air Force is "Total Force" (civilians and military together). As senior managers, we must not shirk our responsibilities for the training and motivation of all new people. In my years of experience, I have had many young military and civilians come to me for advice and guidance. I have always found the time to provide it to them. As Colonel Edwin W. A. Peura, SSD's Chief of Staff, said in his October 6, 1989, *Astro News* article. . . *We must keep the communication channels open and provide feedback so they know how they're doing, and when necessary, counsel and discipline.* He was talking about junior officers, but there is little difference between civilian and military when it comes to trainees.

Questions we managers need to ask ourselves:

Am I really doing all that I should for my interns?

Have I processed their appraisals and promotions on time?

Have I established a training program in writing, and an acceptable work plan that is the product of joint inputs?

Has an experienced person been assigned to monitor their progress and make periodic reports to senior management?

If you answer "yes" to these questions, then you are on the right track.

Are we letting our interns shift for themselves, and making them learn it

the hard way? Are we letting them flounder around seeking ways to do things on their own and not following up and trying to get slots for training classes that were promised to them? Are we sending them TDY alone or with experienced people to learn how it is done elsewhere? Or, are we sending only senior managers because TDY trips are nice or we don't think interns need to go?

If you answer "yes" to the last several questions, then you apparently are not fulfilling your management responsibilities.

While some critics may say nothing is guaranteed, the truth is there were promises made to do certain things as long as the interns fulfill their part of the agreement.

Small wonder new employees leave the government service after a year or two of confusion, unfilled promises and lip service to a promised career training program.

There are thousands of eager people out there who are seeking government, only to become discouraged because we managers do not take the time to see that this all-important resource is managed properly and efficiently.

Overall, I think we do a pretty good job, but there are always obstacles which prevent a smooth implementation of any plan, including manpower and fund reductions, and personnel changes. Yet even with these impediments, we still have a responsibility to take the time to see that we are "treating them right."

Mr Frank G. Atwater  
Assistant Comptroller  
Los Angeles AFB CA

# Best Author Award 1990



## THE WINNER Major David W. Johnson

Major David W. Johnson, the author of the article, *Comptroller Role in a Base Closure*, which won the best article for the October 1990 issue, has been awarded the 1990 annual **Best Author Award**. Major Johnson is Comptroller of the 487th Tactical Missile Wing, Comiso Air Station, Italy.

Major David W. Johnson will be presented a specially engraved plaque commemorating the event.

## Standings of the Runners-Up



### 1st Runner-Up Colonel Charles L. Martin, Jr (USAF Ret)

Colonel Chuck Martin was author of the best article for the April 1990 issue, *The CCCMP Interview—Are You Really Prepared?* When the article was written, Colonel Martin was the Deputy Chief of Staff, Comptroller, Headquarters Tactical Air Command, Langley AFB VA.



### 2nd Runner-Up Lieutenant Colonel Martin Dunbar, Jr

Lieutenant Colonel Martin Dunbar, Jr authored the best article for the January 1990 issue, *People and Management Control: In Search of Leadership*. Lieutenant Colonel Dunbar is Comptroller/Commander of the 3345th Comptroller Squadron (ATC), Chanute AFB IL.

## Congratulations to All!





## Chief of Staff, United States Air Force

On November 8, 1990, General Merrill A. McPeak was sworn in as Chief of Staff, United States Air Force.

General McPeak was born January 9, 1936, in Santa Rosa CA. He earned a bachelor of arts degree in economics from San Diego State College in 1957 and a master's degree in international relations from George Washington University in 1974. The general completed Armed Forces Staff College in 1970, National War College in 1974, and the executive development program at the University of Michigan Graduate School of Business in June 1979.

The general was a distinguished graduate of the Air Force Reserve Officer Training Corps program and entered the Air Force in November 1957. He completed pilot training at Hondo AFB TX and Vance AFB OK, and received pilot wings in January 1959. He then completed F-100 combat crew training at Luke AFB NV and Nellis AFB NV.

His first operational assignment was flying F-104s with the 436th Tactical Fighter Squadron, George AFB CA. He subsequently transferred to the 79th Tactical Fighter Squadron, 20th Tactical Fighter Wing, RAF Station, Woodbridge UK, where he flew F-100s. From May 1964 until August 1965 he was a member of the 3rd Air Force Tactical Evaluation Team, exercising and evaluating pilots and operational units in the United Kingdom.

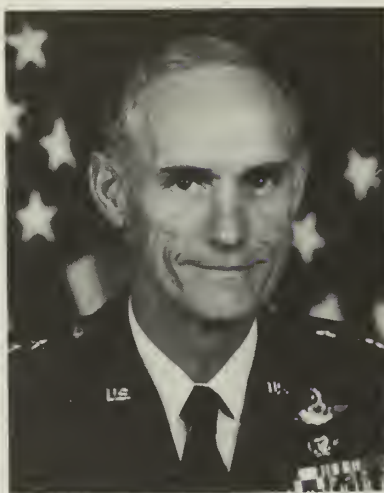
In September 1965, General McPeak returned to Luke AFB as a gunnery instructor and later served as wing weapons officer for the F-104G program. This assignment involved training pilots for West Germany's Luftwaffe.

From December 1966 to December 1968, General McPeak flew the solo and lead solo positions with the U.S. Air Force Air Demonstration Squadron, the *Thunderbirds*.

Reporting to the Republic of Vietnam in December 1968, the general served as an F-100 tactical fighter pilot with the 37th Tactical Fighter Wing at Phu Cat AB, then as operations officer and, later, as commander of the *Misty* high-speed forward air controller unit. His unit

subsequently was assigned to the 31st Tactical Fighter Wing at Tuy Hoa AB, where he served as Chief of the Wing Standardization and Evaluation Branch. During his tour of duty in Vietnam, he flew 269 combat missions.

After graduating from the Armed Forces Staff College in July 1970, he spent 3 years as an air operations staff officer in the Directorate of Plans and Policy, Headquarters U.S. Air Force, Washington DC. He completed the National War College in June 1974 and concurrently earned his master's degree. He then was assigned as Assistant Deputy Commander for Operations of the 1st Tactical Fighter Wing, MacDill AFB FL.



He took command of the 513th Combat Support Group, RAF Station, Mildenhall UK, in July 1976 and in July 1977 became Vice Commander of the 406th Tactical Fighter Training Wing, Zaragoza AB SP.

From July 1978 to February 1980, General McPeak was Assistant Chief of Staff, Current Operations, Allied Air Force Central Europe, at the Central Region Air Operations Center, Boerfink GE. He then assumed command of the 20th Tactical Fighter Wing, RAF Station, Upper Heyford UK. In June 1981, he was assigned to Headquarters U.S. Air Forces in Europe at Ramstein

AB GE, as Chief of Staff. In October 1982, he became Deputy Chief of Staff for Plans, Headquarters Tactical Air Command, Langley AFB VA. From May 1985 to June 1987, he was Deputy Chief of Staff for Programs and Resources at Air Force headquarters. In June 1987, he assumed command of 12th Air Force and U.S. Southern Command Air Forces.

From July 1988 until he was named Chief of Staff, General Merrill A. McPeak was Commander in Chief, Pacific Air Forces, Hickam AFB HI.

General McPeak is a command pilot and parachutist with more than 5,000 flying hours, principally in the F-4, F-15, F-16, F-100, F-104 and F-111.

He was promoted to general August 1, 1988, with same date of rank.



DC.  
301.73'  
1/2



# *the AIR FORCE* **COMPTROLLER**

Volume 25

Number 2

April 1991

DEPOSITORY

APR 09 1991

UNIVERSITY OF ILLINOIS  
AT URBANA-CHAMPAIGN



Educator of the Year  
Special Act & Service Awards



Comptroller of the Year  
& Finance Civilian of the Year  
& Service Awards



Outstanding Contribution to Financial Management - Officer  
Outstanding Contribution to Financial Management - Civilian

## *the Financial Management and Comptroller*

# **A** 1990 *Awards*



Best Accounting & Finance Office  
Cost Analysis Airman of the Year  
Cost Analysis Civilian of the Year  
MAJCOM/SOA Resource  
Advisor of the Year  
Special Act & Service Awards



Best Budget Office



Best Comptroller Organization  
Best Agent Office  
Base Level Resource Advisor of the Year  
Outstanding Contribution to Comptrollership - Civilian  
Best Author of the Year  
Special Act & Service Awards



# *The Air Force* **COMPTROLLER**

**Vol 25 Number 2**

**April 1991**

**USAF Recurring Periodical 170-2  
(AFRP 170-2)**

*(Reader-Per-Copy Ratio — 7 to 1)*

Published Quarterly in the Pentagon  
by the Assistant Secretary of the Air Force  
(Financial Management and Comptroller)

**Mr Michael B. Donley**  
*Assistant Secretary of the Air Force  
(Financial Management and Comptroller)*

**Mr C. Ronald Hovell**  
*Principal Deputy Assistant Secretary  
of the Air Force, Financial Management  
(Financial Management)*

**Lieutenant General Leo W. Smith II**  
*Principal Deputy Assistant Secretary  
of the Air Force, Financial Management  
(Resource Management)*

The Air Force Comptroller is an official, non-directive departmental publication distributed four times annually under provisions of Chapter 12, AFR 5-1. Its purpose is to provide timely information to Air Force Financial Management and Comptroller personnel relating to mission accomplishment; to assist them in solving problems and improving efficiency of operation; to communicate new developments and techniques and to stimulate professional thought and development.

*The Air Force Comptroller* is published by the Assistant Secretary of the Air Force (Financial Management and Comptroller) (SAF/FM), Washington, DC 20330-1000. Contributions, suggestions and criticisms are welcome. Opinions expressed by individual contributors do not necessarily reflect the official viewpoint of the Assistant Secretary of the Air Force, the Comptrollers, or the Editorial Staff. Final selection of material for publication is made on the basis of suitability, timeliness and space availability.

Address communications to: *The Air Force Comptroller*, SAF/FM (Editor), Washington, DC 20330-1000. Telephone AUTOVON 227-5888.

**Ms Claire A. Claysmith**  
Editor

**Mrs Norma T. Salch**  
Assistant Editor

DISTRIBUTION F. *The Air Force Comptroller* may be purchased from the Supt of Documents, U.S. Government Printing Office, Washington, DC 20402.

## IN THIS ISSUE

	Page
Financial Management Career Field Review, by Lt Col Steven A. Redfield.....	3
History of the Air Force Accounting and Finance Center (Courtesy of Public Affairs).....	5
Establishing the Defense Finance and Accounting Service, by Mr Arnold R. Weiss.....	8
Notes from the Deputy Assistant Secretary, Budget, Maj Gen G.W. Larson, Jr (SAF/FMB).....	11
Notes from the Deputy Assistant Secretary, Accounting, Finance and Banking, Mr C. Ronald Hovell (Acting SAF/FMA).....	12
Notes from the Director, Defense Finance and Accounting Service—Denver Center, by Mr Clyde E. Jeffcoat (DFAS—DE).....	13
Notes from the Deputy Assistant Secretary, Cost & Economics, Mr LeRoy T. Baseman (SAF/FMC).....	14
Notes from the Deputy Assistant Secretary, Plans, Systems, and Analysis, Mr John J. Nethery (SAF/FMP).....	15
<i>Financial Management and Comptroller Awards for 1990</i> .....	16
<i>Special Act &amp; Service Awards (1990)</i> .....	20
Notes from the Auditor General of the Air Force, Mr John W. Boddie (SAF/AG).....	21
Notes from the Chief for Enlisted Matters, by CMSgt "Rip" Sewell.....	22
Notes from the Comptroller Civilian Career Management Program, by Mr Vaughn Schlunz.....	23
Notes from the Comptroller Officer Assignments Section, by Capt Patricia C. Cruz.....	24
Notes from the Standard Systems Center, by Mr Pat Foley, Director of Comptroller Systems..	25
Notes from the Comptroller Training Division, by Capt Claudette M. Millsap.....	26
Notes from the Professional Military Comptroller School (PMCS), by Maj Oscar Parks.....	27
PMCS Class 91-A Graduates and "Idea Papers"...	28
Promotions.....	29
Retirements.....	30
General Officer/SES Actions.....	31

# Financial Management Career Field Review

by Lt Col Steven A. Redfield

Over the last 2 years Air Force personnel have heard much about Defense Management Report (DMR) decisions, shrinking resources, consolidations, and reorganizations. The comptroller career field has been affected by these actions as much as any other Air Force career field. In fact, the SAF/FM leadership has fully recognized that the environment of tomorrow will be much different than that of today and has taken action to address these changes.

In October 1990 at the San Antonio SAF/FM Executive Session the topics of shrinking resources, especially the shrinking enlisted cost career field, was of special concern. As a result, Mr Donley directed the Deputy Assistant Secretary (Plans, Systems, and Analysis) (SAF/FMP) to lead a study group to review officer, enlisted, and civilian career fields. This group was composed of Secretariat and selected MAJCOM representatives. The group's tasking was to assess the impact of the changing environment and to make recommendations on necessary changes to the financial management/comptroller career field.

The group met in December 1990 and was given the objectives of reviewing the officer, enlisted, and civilian career fields for future viability and to review organizational structure for any required changes.

To begin, the group had to define the environment and make certain assumptions about the future. The environment was defined as follows:

- ★ Support authorizations will continue to decline as Air Force end-strength declines.
- ★ Overseas commands will require military personnel.
- ★ Comptroller/Cost Analysis will lose operation of System 2200 hardware.
- ★ Air Force will be forced to reduce officer-to-enlisted ratio.
- ★ There will be continuing pressure to civilianize.
- ★ Current environment is unstable, thus long-term planning is risky.
- ★ There will be an increased focus on financial management.

Within this environment the group agreed that the following considerations should affect any outcome:

- ★ Wartime requirements
- ★ Overseas rotations
- ★ Career progression
- ★ Regionalization of accounting & finance will shift emphasis from bases to regions.
- ★ Volume of knowledge for enlisted testing needs reducing.

In addition to the Executive Session issues, the accounting career specialty (X1) and disbursing career specialty (X2) merger level issue came to the forefront and was also taken under advisement by the study group.

While the issues under consideration by the study group were quite complex and seemed somewhat overwhelming, the group first tackled the enlisted cost analysis issue, along with training and "X1" and "X2" merger levels. Several *strawman* options were discussed initially in detail, but none of these options seemed to meet future comptroller needs. After discussing the impact of accounting and finance regionalization and the resultant need for more specialists in the enlisted career field, it became apparent that by combining several features of the offered options an option could be built which would meet our needs. The option adopted by the group removes budget from the accounting 672X1 Air Force Specialty Code (AFSC) and integrates their requirements with those of cost analysis into a *new* 67XXX financial analysis AFSC. This option also changes the "X1" and "X2" merger level from the 7-level to the 9-level. Expected benefits from this action are:

- ★ We maintain viable career specialties.
- ★ We maintain cost analysis capability for both civilians and military.
- ★ We strengthen specialization.
- ★ Volume of testing material will be reduced.

Once the enlisted issue was settled, the next logical consideration was that of the future organizational structure. Many in the group still remembered previous attempts in the 1970's to combine budget and cost analysis AFSCs while maintaining separate organizations. Therefore, it was agreed that the only way to integrate these two AFSCs and achieve the intended results was to organize the budget and cost tasks into one branch at base level and one directorate at MAJCOM level. It is envisioned that by organizing this way personnel will be trained and assigned in all areas, and we will create true financial analysis both in name and fact. A side benefit of this organizational change is to reduce the officer-to-enlisted ratio and increase comptroller flexibility by combining these resources.

Turning to the next issue, the group then considered the officer career field. Given the increasing enlisted specialization in accounting and finance due to changing the merger level from the 7-level to the 9-level and the integration of cost analysis and budget in both personnel and organization, it now seemed reasonable to integrate budget and cost analysis at the officer level, too. However, when discussing the requirements for accounting and finance officers (AFO) after regionalization, it became apparent there

→



was no longer a viable career path for AFOs. Regionalization in accounting and finance will not only reduce the pool of jobs available but will also eliminate necessary grade structure for career progression. Upon review this was the case for the budget and cost analysis areas as well. However, when all three functional areas are looked at as one career field, the number and grade structure that remains was sufficient to support an officer career path. Therefore, the group agreed to combine all three functional areas into one financial management AFSC; the cost analysis AFSC (6746) will be maintained for use in the acquisition commands and selected MAJCOM positions.

The next issue on the agenda was civilian personnel and how they fit into this changing structure. The Comptroller Civilian Career Management Program representative briefed the group on Office of Personnel Management constraints and rules, but also stated that within these guidelines comptrollers have flexibility to tailor position descriptions to meet their needs. This discussion led to the recommendation that when necessary comptrollers should consider broadening jobs by including both cost analysis and budget tasks into one position description. A position description written in this way would put the restructured job in the "501" series. This gives the comptroller flexibility and at the same time helps the individual acquire additional skills. These added skills should help the individual in career progression. This approach is seen as especially applicable to small field activities with a limited number of personnel working in cost analysis and budget.

The last issue, which affects most of the preceding discussion, was training. It is understood that training will be a critical element in implementing the above changes to ensure we will have capable people performing in each area of comptrollership. The Assistant for Comptroller Support (SAF/FMPC) and the Chief for Enlisted Matters will be working closely with the MAJCOMs and Sheppard AFB (Comptroller Schoolhouse) to ensure the formal courses will be revised in a timely manner and meet our changing organizational needs. This will be a high priority item within the financial management community.

The SAF/FM study group tackled many difficult problems and set forth the previously mentioned recommendations. These recommendations were approved in early March 1991 by Mr Donley in a Decision Directive. The basic recommendations on career field changes will be implemented by April 30, 1992.

### Conclusions

By providing sound, logical recommendations that deal with the realities of our changing environment, the study group has allowed the financial management and comptroller community to control and guide our professional destinies. Through discussions with our top management and seeing the results of the officer authorization review study, one can draw several conclusions. First, the Financial Management and Comptroller career field is alive and well. Senior management and commanders will require and be seeking the type of analysis that only comptroller personnel can provide. Examples of this are MWR financial analysis, unit costing, and stock funding of depot level reparable accounting and analysis. Second, while our numbers will be declining over the next several years, as will those of every other function within the Air Force, military and civilian authorizations can be maintained to provide viable career progression for all.

Lt Col Redfield is a Plans Officer for the Assistant for Comptroller Support, Deputy Assistant Secretary (Plans, Systems, and Analysis), Washington, DC. He holds a bachelor's degree in accounting from the University of Connecticut and a master's degree in business administration from the University of Wyoming. He also completed the Professional Military Comptroller School in 1985. Prior to his present assignment, he was Director of Accounting and Finance at the USAF Academy, Colorado Springs CO, and Comptroller at Comiso AB Italy. Lt Col Redfield is a member of the American Society of Military Comptrollers.



## Need Office Copies of *The Air Force Comptroller*?

We have received numerous requests by telephone and letter to send copies of *The Air Force Comptroller* to various activities throughout the Air Force. Due to the number of copies supplied to the magazine office and lack of personnel on the staff, we cannot provide this service, especially on a recurring basis.

This does not mean you can't obtain a copy or increase the number of copies received by your organization; however, you must go through your Publications Distribution Office (PDO). The procedure to follow is quite simple:

Ask your "Customer Accounts Representative," usually located in the administrative section of your organization, to fill out an AF Form 764a (RQN and RQMT Request), refer to *The Air Force Comptroller* as AFRP 170-2, tell them the number of copies requested, and submit the form to your PDO.

Before you know it, your office will start receiving copies of *The Air Force Comptroller* on a recurring basis.



## History of:



## Air Force Accounting and Finance Center

40 Years of Excellence (1951—1991)

When the former Army Medical Depot was designated the Air Force Finance Center on January 1, 1951, a legacy of excellence began that would span the next 40 years. The AFAFC history is filled with examples of creativity, initiative, and hard work by thousands of dedicated employees. What follows reflects just a few of the hundreds of major accomplishments which characterize the spirit of AFAFC, the financial capitol of the Air Force since 1951.

### The Beginning—1950's

When the Air Force was authorized as a separate service in September of 1947, Air Force accounting and disbursing functions were conducted at the Army Finance Center in St. Louis, Missouri. Shortly after the outbreak of the Korean War, the Director of Finance recommended to the Deputy Chief of Staff, Comptroller, HQ USAF, that the Air Force accounting and disbursing activities be separated from the Army Finance Center. Subsequently, the Secretary of the Department of the Air Force recommended to the Secretary of the Army that Air Force records and accounts be separated from the Army and the Air Force take over its own disbursing and accounting activities. The Army agreed; and on December 15, 1950, the Air Force Finance Division was established and became a Separate Operating Agency, under the Chief of Staff. The former Army Medical Depot at 3800 York Street in Denver, Colorado, was designated the Air Force Finance Center (AFFC) on January 1, 1951, with **Colonel John R. Gilchrist** commanding. After months of extensive planning, recruiting, and training, the final separation from the Army Finance Center was completed and AFFC officially opened on July 31, 1951.

At the dedication, the first allotment check, drawn by the Central Disbursing Division, was given to the Denver Postmaster, **Mr Frank Pomponio**. The new Center boasted 600,000 square feet of office space with plenty of room to house the more than one million pay records transferred by truck and plane from the Army Finance Center in St. Louis. With the new Center, the Denver economy acquired a major new industry and an \$11 million annual payroll. The Center had a staff of 62 officers and over 2,700 civilians—two-thirds of which were women. On April 1, 1957, accounting and finance functions merged at AFFC; and on September 1, 1957, the name was changed to the Air Force Accounting and Finance Center (AFAFC).

The Center provided for central allotments, but everything

else was done manually. Air Force members were paid in cash by local payroll clerks and the lines were long. No one had ever heard of Direct Deposit. The computer was in its infancy, but Air Force personnel were always paid on time. Through the years, many innovations resulted from the ingenuity and perseverance of Center employees who were constantly looking for ways to work smarter.

### 1960's

The 1960's saw many innovations, beginning with AFAFC's first electronic data processing equipment—an **RCA 501**. New projects included the Communications Center/Command Post complex which tied directly to the worldwide Air Force communications network. The Center also assumed responsibility for the accounting of all Air Force Foreign Military Sales and began issuing U.S. Savings Bonds. In 1964 the Center began paying Reserve forces. The next year the Center added the National Guard to the payroll.

In January 1968 the Center completed its first centralized pay program to personnel assigned to Europe, and when Social Security numbers became the sole identifier for military personnel, AFAFC converted over a million accounts. Later that year, the Assistant Comptroller for Accounting and Finance position was established at AFAFC in Denver. The former Director of Accounting and Finance, HQ USAF, was reassigned and served as Assistant Comptroller for Accounting and Finance in addition to the Commander of AFAFC, responsible to the Comptroller of the Air Force. The combined missions remained unchanged, and AFAFC remained a Separate Operating Agency.

During the war in Southeast Asia, AFAFC's Directorate of Settlement and Adjudication (**AJ**) administered and maintained the military payroll accounts of all prisoner-of-war, missing-in-action Air Force members. By December 1972 the accounts numbered 1,033. After repatriation, within a few hours of the returnees' arrival in the U.S. they were furnished a complete statement of their current financial status, including their leave balance.

### 1970's

The 1970's brought dramatic pay system changes. The centralized pay system added Southeast Asia to its program, and the Joint Uniform Military Pay System (**JUMPS**) project office was established. The first phase of the JUMPS system went into effect in 1971 when leave records for Air Force



personnel were removed from 200 Consolidated Base Personnel Offices and centralized at AFAFC. In December 1972, JUMPS became operational when approximately 13,000 Air Force pay accounts at Bergstrom AFB, Texas, and Clark AB, Philippines, began being serviced directly by AFAFC. JUMPS became fully operational in August 1974 when the final 40,000 accounts were centralized on the IBM 360/65 computer. With the additional accounts, the pay records for 624,000 members at 125 bases were stored on AFAFC's computer.

The highlight of the 70's was the move from 3800 York Street to Lowry Air Force Base. The Corps of Engineers put out requests for bids on a new facility and Hansel Phelps Construction Company of Denver was chosen as prime contractor. The building, finished in July 1976, was constructed at a cost of over \$20 million and contained over 600,000 square feet. The Center and tenant organizations began their move to the new facility on September 1 and finished moving into the new building on September 13. The relocation involved 3,100 people and 26,000 pieces of equipment, making it the largest federal move in the state of Colorado at that time.

A contest was held to name the new building and the "Gilchrist Building" was chosen in honor of the Center's first commander. The new building was dedicated on September 30, 1976.

1977 was a very active year. SURE-PAY came into existence with members' pay going directly to their account at financial organizations. Under the program, checks could go either Direct Deposit (Air Force mailed checks to members' financial institution) or Electronic Fund Transfer System (EFTS). With EFTS, AFAFC originated a unique plan, in cooperation with the Federal Reserve System and the Treasury Department, to use magnetic computer tape to create an electronic "paperless transfer" of pay.

In August 1977 Retired Pay began using the electronic funds transfer system to distribute pay to retirees. At that time over 59% of the active retiree accounts were part of the SURE-PAY program.

Today the Air Force continues to lead the way in EFTS with the Direct Deposit Program (the name was changed in March 1988). Participation in Direct Deposit and use of Electronic Funds Transfer currently runs at over 15,000 financial institutions. Participation rates have increased to 98% for active duty military, 87% for Air National Guard, 85% for the Air Force Reserve, and 91 percent for Air Force civilian employees. Annual savings increased to \$8 million. AFAFC's leadership in this program has saved millions of dollars over the years and greatly improved pay service and convenience to Air Force customers.

In 1977 the first consolidated Foreign Military Sales (FMS) billing statement was prepared and issued by the Security Assistance Accounting Center (SAAC), which included all FMS cases managed by all U.S. military departments. SAAC accounts for more than 17,000 FMS cases (valued at more than \$160 billion) with more than 130 foreign nations.

Beginning with the May 1978 payroll, the Air Force Retiree/Annuitant Pay System (RAPS) was implemented.

This computer-based system was necessary to keep pace with the rapid growth of the Air Force retiree population. With only 14,000 accounts in 1951, Air Force retirees now number over 560,000. At the end of the decade AFAFC discussed the possibility of distributing civilian Leave and Earning Statements (LES) through the Base Information Transfer System (BITS) using the rationale that postal service savings alone could exceed \$700,000 per year. In May 1980 the civilian LES began being distributed through BITS.

## 1980—1990

As the 1980's began, a task group was formed to work on a high priority project known as the Accounting and Finance Office of the Future (AFOOF). The name was changed to Comptroller Office of the Future (COOF) in 1985 and to Systems 2200 in 1987. The system was developed to assist Air Force financial managers by handling accounts payable and receivables, budget formulation, and tracking and cost analysis. In 1990 AFAFC completed implementation of Systems 2200 at 126 locations worldwide.

The organizational structure of AFAFC expanded in the early 80's. The Directorate of Network Operations (DO) was established to help improve AFOs by interfacing with Major Commands, bases, the Air Force Manpower and Personnel Center, and other Air Staff activities. DO's traveling team visited numerous bases and MAJCOMs each year providing solutions to problems, training and expertise and staffed hundreds of topics and queries from field units.

In the early 80's the Directorate of Budget (AF/ACB) and AFAFC agreed to establish a budget support unit at AFAFC, and the Directorate of Comptroller Support was established to provide a direct link between the accounting and finance and comptroller communities.

The Retired Pay (RP) inquiry branch began the use of a toll-free line to provide better service to retirees and annuitants in the Continental United States. Soon after, toll-free lines were expanded to cover Alaska and Hawaii. To further improve customer service at the end of the 80's, RP conducted a six-month test of a retired customer service program which sent retired pay technicians to five military installations with approximately 84,000 retirees living in the areas. The technicians answered questions pertaining to retired pay accounts, changes of address, Federal Income Tax withholding changes, and allotments. In 1990 AFAFC/RP staffed 20 full-time, customer-service representatives to cover 16 toll-free lines—averaging about 15,000 calls per month.

AFAFC continually led the way in developing plans and systems that improved efficiency and provided better service. In 1983 the Joint Travel Regulation (JTR) was rewritten to include the philosophy of Flat Rate. In December of that year, Congress passed and the President signed the 1984 appropriations bill which authorized the Air Force and Defense Logistics Agency to test Flat Rate per diem on military and civilian personnel. In 1985 Flat Rate per diem was developed and implemented to simplify settlement of travel claims. The program established the framework for



---

## History of AFAFC (Continued)

---

AFAFC's successful transition to Lodgings Plus for CONUS civilians. Later that year AFAFC completed worldwide implementation of the Automated Travel Record Accounting System (ATRAS), providing better internal controls and more accurate accounting and travel payment records. AFAFC also initiated the use of Diner's Club charge cards, to minimize cash held by travelers and finance officers, reducing Treasury interest expense, and enhancing service to the traveler.

In 1984 HQ USAF/AC directed a feasibility study into the centralization of Air Force civilian payroll systems at AFAFC. The study was completed and centralization of civilian pay was underway. The plan was twofold: first, modernize the existing 21-year old, decentralized system, then follow on with implementation of a truly centralized system. After five years of intensive development and testing, two milestones were met in late 1990.

The modernization phase, known as the Air Force Standard Civilian Automated Pay System ((AFSCAPS), was completed at all Air Force payroll offices. AFSCAPS vastly improved data processing standards and introduced new data automation techniques. The centralized system, known as the Centralized Civilian Pay System (CCPS) became a reality in November 1990, as it was fielded first at F.E. Warren AFB, Wyoming. CCPS is a totally new centralized system designed to pay all Air Force civilians, currently numbering 284,000, well into the next century. The system completely automates all functions including retroactive pay computation and retirement record keeping. CCPS is the only true centralized civilian pay system in the Department of Defense and may be the framework for a future departmental-wide application.

In December 1985 AFAFC was the first non-Treasury disbursing office to convert to new paper checks which are less expensive and more secure. Also, in 1985 new equipment and software were installed to eliminate labor-intensive processes. Included in the improved operation were a remittance processing system to expedite deposits to the Treasury, automated transfer of leave and earnings information to Air Force bases, software to maintain ZIP code data in pay systems, minicomputers that provided automated support for garnishments and separations, and micrographic equipment for processing pay and debt transactions.

On July 31, 1986, AFAFC celebrated its 35th Anniversary. Past and present employees gathered to rededicate the Center and pay tribute to past commanders and AFAFC pioneers. The week's activities included a museum display, social, golf tournament, and 50's day. During the Rededication Ceremony the AFAFC slogan, "Serving with

*Honor...Honored with Trust*" was announced. A Center family picnic wrapped up the celebration week.

Early in 1987 the Directorate of Communication-Computer Systems Customer Service Center became operational. By the end of the year the Service Center had logged 11,300 customer inquiries to the system with 99 percent problem resolution with 24 hours. The same year a state-of-the-art robotic system was installed to handle and mount computer tapes. Artificial intelligence automated many of the manual processes, giving birth to a true "lights out" environment. Three new mainframe computers were installed, and along with supporting hardware, have resulted in doubling the total computer capacity and a 110 percent increase in on-line disk storage. AFAFC's computer operation is among the top five percent in size in the United States. In FY 90 funds were appropriated to build a much needed 85,000 square foot Computer Operations Center that would provide the necessary capacity for the expected future growth in information systems demand into the next century.

In 1988, a major travel pay accounting program was developed called the Voucherless For-and By-Other System. It eliminated the labor-intensive sorting and mailing of an average of 300,000 hard copy travel vouchers each year. This system currently provides a \$350,000 manpower and mailing cost avoidance each year.

In November of 1988 AFAFC and U.S. Army Finance and Accounting Center initiated the Joint Service Software (JSS) project to standardize the pay systems for active duty and reserve personnel in both services using the Air Force Joint Uniform Military Pay System (JUMPS). The Army quickly recognized the advantages of the Air Force system and together both services began an all-out effort to make the change. Implementation began in 1990 and at its full conversion in 1991, JUMPS will pay over 2.5 million airmen and soldiers, making it the largest payroll system in the free world.

A Health and Wellness Center was created in April 1989 to support the needs of AFAFC's 2,000 civilian employees. Staffed by two full-time Public Health Service nurses, the Center provides numerous health services and educational programs. By the close of 1990, the Center had served more than 8,000 clients.

As the Air Force Accounting and Finance Center transitions to the DoD Defense Finance and Accounting Service, Denver Center, it completes a 40-year span of dedication to excellence in service to the men and women of the United States Air Force. AFAFC has been a dynamic center of excellence for four decades. Creative thinking, dedication and hard work by thousands of past and present employees have made AFAFC the leader in military financial activities.

★ ★ ★ ★ *SERVED WITH HONOR...HONORED WITH TRUST* ★ ★ ★ ★



# Establishing the Defense Finance and Accounting Service

by Mr Arnold R. Weiss  
Assistant Deputy for Policy, HQ DFAS

On January 20, 1991, the Department of Defense activated the Defense Finance and Accounting Service (DFAS). The establishment concluded a number of developments in the area of accounting and finance, yet truly was more an initiation of actions to improve and consolidate accounting and finance functions throughout the Department of Defense.

This article is the story of the creation of DFAS. An Implementation Group worked 6 months and struggled with issues large and small dealing with the name of the organization; what centers and other installations or activities or parts thereof should comprise its initial operating complement; what functions it should perform; how it should be internally organized; where it should be located; how much money was required to fund its operations; when it should be established; who should be placed in what positions with the organization; how it should be supported; and a myriad of other details of large policy and small administrative matters.

## Background

The Department of Defense's response to President Bush's challenge to streamline acquisition management stimulated a broad reassessment of all management functions of the Department, particularly the business functions, including procurement, supply distribution, medical, personnel, and accounting and finance.

The Defense Management Report proposed a number of management improvements. In the fall of 1989, consolidation of accounting and finance functions throughout the Department of Defense was proposed. Deputy Secretary of Defense **Donald Atwood**, the executive who conceived much of the management review thrust, tasked the DoD Comptroller, **Sean O'Keefe**, with establishing a study group to examine consolidation proposals.

After extensive work by the study group, a series of proposals were published to improve the policy and systems aspects of accounting and finance and also to consolidate virtually all military pay, civilian pay, accounting, and disbursing functions in the Department. The study group included prospects for significant savings.

Simultaneously, Corporate Information Management (CIM) initiatives were in the process of developing requirements for standard data processing systems in a number of functional areas, including accounting and finance. CIM groups for accounting and finance were Civilian Pay, Financial Operations, Contract Payment, and Government Furnished Material.

## Deputy Secretary Atwood's Decision

Acting on the DoD Comptroller's recommendations of the study group report, Deputy Secretary Atwood directed Sean O'Keefe to establish an implementation group to create a new organization to standardize accounting and finance policy, standards, procedures, and systems throughout the Department of Defense. Secretary Atwood also authorized the consolidation of the major military service and Defense Logistics Agency accounting and finance centers as components of the new organization.

In July 1990, **Albert V. Conte**, then Deputy Assistant Secretary of Defense (Reserve Affairs) for Manpower and Personnel, was appointed to head the Implementation Group. Mr Conte had extensive experience in the office of the Comptroller of the Department of Defense.

## Implementation Group

Approximately 45 personnel eventually came to comprise the Implementation Group, from OSD, Army, Navy, Marine Corps, Air Force, and the Defense Logistics Agency. Many came from service accounting and finance centers and spent months on temporary duty (TDY) in the Washington, D.C. area. The group divided into five teams linked to Plans, Administrative Management, Comptroller, Policy and Systems, and Operations.

The group's primary task was literally to plan for the new organization and produce a report to Deputy Secretary Atwood which would result in official establishment of this new accounting and finance entity in the Department of Defense. This was accomplished 6 weeks ahead of schedule at the end of November 1990.

## Charter

The group developed the charter for the new organization and Deputy Secretary Atwood signed it on November 26, 1990, as **DoD Directive 5118.5**. The charter established the Defense Finance and Accounting Service; established DFAS as a Defense agency; authorized DFAS as joint duty assignments for military personnel; assigned the Director of DFAS responsibilities as the principal DoD executive for finance and accounting requirements, systems, and functions; assigned DFAS to the Comptroller of the Department of Defense for reporting purposes; and identified responsibilities and authorities for the new agency.

## Name

There was no lack of prospective names for the new organization, with thirty or more names brought forward. After considerable discussion, the name *Defense Finance and Accounting Service* was chosen and approved by Deputy Secretary Atwood. The chosen name embodied three facets of the new organization; its Department of Defense-wide charter; its finance and accounting functional orientation, and its mission to serve, being one of the support arms to the Defense establishment in terms of both the men and women of the four military services and the managers who require financial services in order to operate effectively. The acronym for the organization is DFAS; pronounced with the four letters of the agency, D-F-A-S.

## Mission

The specific mission adopted for DFAS was to control, direct, and standardize policies, standards, systems, and operations of DoD finance and accounting functions. The mission again reflects the DoD-wide nature of the agency and its functional orientation, but moves more directly to the control and standardization aspects of reasons for the creation of DFAS.

## Organizations Transferring to DFAS

Secretary Atwood's July 1990 authorizing memo established the basic ground rules for which activities would transfer into DFAS to form its nucleus. These were the existing military department and DLA accounting and finance centers, specifically:

- ★ Air Force Accounting and Finance Center, Denver
- ★ Defense Logistics Agency Finance Center, Columbus
- ★ Marine Corps Finance Center, Kansas City
- ★ Navy Accounting and Finance Center, Washington
- ★ Navy Finance Center, Cleveland
- ★ U.S. Army Finance and Accounting Center, Indianapolis

The implementation group reached agreement with the military services to incorporate a number of related accounting and finance staffs and units. Generally, these were Washington, D.C. headquarters or liaison staffs, departmental accounting units, such as the Washington Headquarters Service, and other components closely allied to the accounting and finance service mission.

In addition, one thorny dilemma, which mirrored the lack of standardization throughout the Department of Defense, was resolved in favor of bringing some accounting and finance central design agent functions into DFAS. The Air Force in Denver and the Navy in Cleveland had design and ADP operational functions endemic to their finance centers.

Since not all accounting and finance design work is accomplished in dedicated accounting and finance CDA's, DFAS will not control the design and maintenance function for its systems in their entirety. This is an area which will receive continued attention.

The military departments and the implementation group agreed that a small liaison staff needed to be left with the departments. These staffs would coordinate with DFAS on issues of substance and represent the components for those accounting and finance systems and functions still operating in the departments.

## DFAS Organization

DFAS will comprise a small headquarters in the Washington area and six operating centers, wholly aligned with the prior accounting and finance centers. The six centers will report to the DFAS Director.

The headquarters will have several support staffs: legal, public affairs, internal review, and liaison. The major components of the headquarters will be six deputies for Plans, Comptroller, Human Resources, Policy, Operations, and Systems.

The six new centers will carry the title Defense Finance and Accounting Service—(name of the city) Center. The six centers will be formed principally from the prior accounting and finance centers and will be located in Cleveland, Columbus, Denver, Indianapolis, Kansas City, and Washington.

All of the supporting staffs and units will be attached to one of the DFAS centers, either organically within the main organization or as a physically separate detachment. Some personnel will transfer to DFAS headquarters, while most will be attached to one of the operating centers

## Leadership

The headquarters leadership will be the following:

**Director**—Al Conte, head of the Implementation Group and formerly with OSD Reserve Affairs.

**Principal Deputy Director**—John Springett, formerly with OSD Comptroller.

**Deputy, Policy**—Gary Amlin, formerly with the Assistant Secretary of the Air Force (Financial Management and Comptroller).

**Deputy, Operations**—Dan Turner, formerly with Headquarters, Marine Corps.

**Deputy, Systems**—Capt Bill Daeschner, formerly with the Comptroller of the Navy.

**Deputy, Comptroller**—Lorraine Lechner, formerly with OSD Comptroller.

**Deputy, Human Resources**—Steve Freeman, formerly with DLA.

**Deputy, Plans**—Tom McCarty, formerly with OSD.

In the field, the centers will be headed by the following:

→



**DFAS—Cleveland Center—Jay Williams**, formerly with the Navy Accounting and Finance Center.  
**DFAS—Columbus Center**—not yet selected.  
**DFAS—Denver Center—Clyde Jeffcoat**, formerly Deputy Assistant Secretary of the Army (Finance and Accounting).  
**DFAS—Indianapolis Center—Mike Wilson**, formerly Director of the DLA Finance Center, Columbus.  
**DFAS—Kansas City Center—John Nabil**, formerly with the Assistant Secretary of the Army (Financial Management).  
**DFAS—Washington Center—Geoff Cratch**, formerly with the Washington Headquarters Service.

### Savings

DFAS has accepted the study group's analysis that \$150 million in annual savings potentially can be achieved through the improvement and consolidation of accounting and finance functions throughout the Department of Defense. Those savings have now been embedded in the Future Years Defense Plan (FYDP) and DFAS will develop plans to achieve those savings.

Simultaneously, the FY 1992 budget review by the Comptroller caused a realignment of funding from the military departments and DLA to DFAS to fund the operations of the new agency. At the outset, the budget will approximate \$600 million in operations and maintenance funds and slightly less than 10,000 personnel.

### Personnel, Pay, and Accounting Support

The area receiving the most detailed attention during the organizational planning for DFAS was its personnel, pay, and accounting support. The transition to DFAS had to ensure that its own personnel received accurate and timely support from the outset.

Initially, the military services and DLA were requested to provide presentations on civilian personnel, pay, and accounting support systems which they would like to offer to DFAS. Army, Navy, Air Force, and DLA made presentations. All of the systems had significant positive characteristics which made the choice extremely difficult.

In the end, DLA's Automated Payroll, Cost, and Personnel System (APCAPS) was chosen to initially support DFAS. The main reasons for the choice were the ability to move DFAS personnel to APCAPS by January 1991 and the functional integration of the system. Care was taken to emphasize that the decision to use APCAPS did not mean that DFAS was leaning to APCAPS as either an interim standard system or a Corporate Information Management (CIM) choice for a standard system.

### The Future

More important than all the necessary organizational work is the view of the future. DFAS will promulgate a comprehensive strategic plan in the next several months to

provide a roadmap for the future. The plan will embody the ideas and concepts of the Defense Management Review, the study group report, and CIM goals. It will reflect a number of important government-wide initiatives, such as those contained in the Office of Management and Budget's five-point plan, the recent Chief Financial Officer legislation, work on audited financial statements, and the Federal Managers' Financial Integrity Act. As a matter of priority, it will seek to synthesize the ideas of financial managers and accounting and finance personnel throughout the Department of Defense.

The Implementation Group report to Deputy Secretary Atwood provided a sketch of some of those ideas about the future. They include:

- ★ **Standardization of accounting and finance policy and regulations DoD-wide.**
- ★ **Standardization of data elements and transaction formats to allow for improved reporting and use of information.**
- ★ **Development and deployment of standard systems, consistent with the CIM initiative.**
- ★ **Elimination of the multitude of systems which perform similar accounting and finance functions.**
- ★ **Streamlining of accounting and finance operations to take advantage of consolidation and regionalization projects now underway, as well as reviewing current work processes for improvements.**
- ★ **Establishment of standards of service to continue and improve upon those now working within the military departments and DLA.**
- ★ **Establishment of DoD-wide career programs in accounting and finance disciplines for both military and civilian employees.**

Above all, the new Defense Finance and Accounting Service has focused its attention on the main reason for the existence of the accounting and finance community—the need to pay people and provide accounting information to managers at all levels of the Department of Defense and above.

### Conclusion

The organizing process, often difficult and labored, has nearly reached completion. Its products have been tangible, but primarily administrative in nature. The process has stimulated an enormous amount of thinking about the future of accounting and finance in the Department of Defense, especially in light of the dictate to modernize, improve, and reduce costs.

The newly created Defense Finance and Accounting Service now moves to its mission, the reason for its existence, the improvement of accounting and finance policy, operations, and systems. Challenges and opportunities abound, not only for the leaders of DFAS or all the personnel now within the new agency, but for all of the Department of Defense.





NOTES FROM THE:

## *Deputy Assistant Secretary, Budget*

Maj Gen G.W. Larson, Jr, Deputy Assistant Secretary (Budget)

DSN 225-1875

**FY 1992/FY 1993 President's Budget (PB).** The FY 1992/FY 1993 President's Budget (PB) was submitted to OSD(C) on January 22, 1991. Over 170 Program Budget Decisions/Defense Management Report Decisions were received from OSD and processed during this exercise, resulting in significant reductions to planned total obligation authority (TOA) contained in our Budget Estimate Submission (BES). FY 1992 was decremented \$13.3B (leaving a program of \$86.8B), and FY 1993 was reduced \$12.3B (leaving \$91.7B). The real growth rates associated with the new TOA amounts are 1.0% and 1.7%, respectively. These may seem odd at first glance, considering the net changes were negative. But one simply has to recall that real growth is a measure of the change (in constant dollars) between fiscal years, not a measure of the reductions to a given year. Because Congress reduced FY 1991 by such large amounts, we can (and do) have real growth in FYs 1992 and 1993. Research Development Test and Evaluation (RDT&E) shows real growth, as do the Procurement accounts, though to a lesser degree. Most other appropriations, however, experienced real decline ranging from -1.7% to -48.0%. Additional highlights of the submission can be found in the *Budget in Brief* booklet recently distributed by the Budget Programs Division.

**Defense Business Operations Fund (DBOF).** DoD is currently initiating a significant change in the way we do business. It involves financing support activities through a revolving fund known as the Defense Business Operations Fund (DBOF). In FY 1992, the DBOF will include those activities now financed through Stock and Industrial Funds, plus: (1) Reutilization and Marketing Services, (2) Financial Operations, (3) Contract Management, (4) Industrial Plant Equipment Services, (5) Contract Auditing, (6) Technical Information Services, and (7) Information Services, such as central design activities and defense communications.

Under the DBOF concept, the operating units (and/or staff elements which represent them) will submit the program and budget requests for operating and equipping the forces. Their funding will come from direct appropriations provided by Congress. Service and equipment provided to the operating forces by support units will be accomplished on a reimbursable basis. This requires the operating forces to plan, program, and budget for support requirements, as well as operational requirements. It also realigns costs to the benefited unit, rather than having the costs reside with the support unit which incurred them initially. Additionally, aligning the funds with the ultimate

customer should help ensure the purchased support is really required, and hasn't simply taken on a life of its own.

In essence, all support units will charge their customers for the costs of services provided (including depreciation, amortization, and military personnel costs). In some cases, a support unit will provide services to other support units (e.g., payroll support by a finance office to a supply depot). Since it's on a reimbursable basis, it becomes part of the second support unit's (e.g., supply depots) total costs, which are subsequently charged to its customers. Funding for these support units, then, comes from the funds they collect from their customers and not from direct appropriations. Congress will maintain its control, though, by requiring congressional approval of the capital (or investment) portion of the DBOF.

The basic concept being implemented is not new. DoD has had revolving funds for almost 40 years. What is different, though, is the application of the revolving fund concept to such a large segment of DoD activities. It's an enormous undertaking and clearly different from today's operations. However, the advantages appear to outweigh the limitations. Customers will be better able to decide how to trade off limited resources between support and operations, while decision makers will have better information on the total cost to procure and operate weapon systems.

**FY 1991 Operation & Maintenance (O&M) Congressional Actions.** As you may recall, the FY 1991 Appropriations Bill reduced O&M by almost \$2.2B. Of this cut, \$910M was non-programmatic in nature. These reductions, which will further reduce commanders' already limited discretionary authority, will have to be absorbed through measures such as even lower civilian personnel utilization rates and extensive reductions in base operations support. Examples of areas that were specifically reduced by the Bill include: Other O&M Troop Reduction (\$-107M), Civilian Personnel Freeze (\$-185M), Stock Fund Materiel Purchases (\$-170M), Guard and Reserve Offset (\$-21M), Increased Use of Reserves (\$-67M), MWR (\$-15M), Burden Sharing (\$-126M in Foreign National Civilians and \$-37M in RPMA USAF/PACAF), and Travel (\$-130M). The Bill also reduced Depot Maintenance by \$158M for the following programs: Minuteman II (\$-17M), Exchangeable Repair (\$-22M), C-17 Interim Contractor Support (\$-19M), and A/C Service Extension Program (\$-100M). For the balance of reductions, the Air Staff considered the fiscally constrained budget of each command, and then directed specific reductions.





NOTES FROM THE:

## *Deputy Assistant Secretary, Accounting, Finance and Banking*

Mr C. Ronald Hovell, Acting Deputy Assistant Secretary, Accounting, Finance and Banking

DSN 227-9578

### **Internal Management Control (IMC) Update**

#### **Statement of Assurance**

FY 1990 marked the eighth year of Air Force compliance with the Federal Managers' Financial Integrity Act (FMFIA). Over time IMC statements have reported 63 material weaknesses which, to date, have been corrected in all but 13 cases. All but two of the open material weaknesses are scheduled for correction in FY 1991. The remainder involve ADP work and will not be completed until FY 1993. On the accounting side, 10 of 12 accounting systems (one more than last year) are now reported in substantial conformance with Comptroller General requirements.

#### **Weakness Tracking System**

During FY 1990 the Air Force tracked nine open material weaknesses that were reported on the FY 1989 Statement of Assurance. We were unable to achieve 100% of scheduled corrective milestones as we did in FY 1989. Closure actions on slipped milestones and accomplishment of corrective action on all other open weaknesses should be closely monitored by the IMC network of program OPRs during FY 1991.

#### **Program Redevelopment**

Since the AFAA audit report, a substantial amount of effort has gone into bringing the Air Force IMC program into full compliance with the FMFIA. The OPR network has been working hard to develop relevant vulnerability assessments and generally standardize management of the IMC program. Committee efforts, initiated at the conference in San Antonio, as well as individual command feedback, have been providing the raw material from which IMC redevelopment is being built. Key to the development effort has been a decentralized approach that focuses on local needs—commands have the leeway to establish a flexible program with a level of assessable units balanced

between vulnerabilities and oversight objectives. Watch for distribution of some suggested formats in the near future that represent the best features/comments received to date. In the meantime keep targeted on our current goal—we need to have our program redesigned and fully implemented by September 30, 1991, in order to receive the Auditor General's approval on the next Statement of Assurance.

#### **Update on "M" Account Changes**

As you are aware by now, the FY 1991 National Defense Authorization Act eliminated the "M" account in three stages: cancellation of unobligated balances ("M" surplus) after December 5, 1990; cancellation of unliquidated obligated balances that have been in the "M" account for over 5 years after March 5, 1991; cancellation of all remaining unliquidated balances in the "M" account on September 30, 1993. Cancellation literally means the accounts are removed from the records of the Treasury and are not available for restoration for obligations or expenditures. These changes to what used to be known as the "M" account are based in law and cannot be waived.

New procedures are being developed to fund those valid adjustments to obligations which would have been made from the "M" account, and guidance will be issued as soon as the new statute and OMB guidance are codified in new rules by DoD(C). Many administrative questions regarding budget guidance, restorals, reprogrammings, and expenditures remain to be answered.

Look for requests for assistance soon for past and future estimates of valid adjustments to substantiate some proposed changes to the legislation that cancelled "M" accounts. Data is needed to see if sufficient justification exists to request an extension to appropriation availability for new obligations. The same data can be used to substantiate restoral of some prior year accounts to create the full five-year expired span for all accounts effective with the cancellation of the "M" account. ©





NOTES FROM THE:

## *Director, Defense Finance and Accounting Service—Denver Center*

by Mr Clyde E. Jeffcoat

DSN 926-7461

**DFAS Activated, New Leadership Installed.** The Defense Finance and Accounting Service—Denver Center, was activated during a ceremony on January 18, 1991. Formerly the Air Force Accounting and Finance Center (AFAFC), DFAS—Denver Center will continue to provide accounting and finance support to the Air Force. Eventually, DFAS will develop consolidated, standardized systems for use by all military services. At the January 18th ceremony, **Mr Clyde E. Jeffcoat** was installed as the new Director. Mr Jeffcoat has a long and distinguished career in federal service financial operations and auditing. In 1976, he was the first director of the Security Assistance Accounting Center, in Denver, and in 1979, became the Deputy Auditor of the Air Force. The next year, Mr Jeffcoat was selected as the Principal Deputy Commander at the U.S. Army Finance and Accounting Center (USAFAC). For the past 3 years, Mr Jeffcoat led the USAFAC as the Deputy Assistant Secretary of the Army for Finance and Accounting. During the same ceremony, **Mr Jerome S. Coleman**, was appointed as the Deputy Director, DFAS—Denver Center. Mr Coleman has been serving at AFAFC as the Director of Plans and Systems. Mr Jeffcoat and Mr Coleman have pledged their top priority is to continue to improve upon the outstanding service being provided to all Air Force customers.

**Cost Per Output.** As the Deputy Assistant Secretary for Cost and Economics stated in his article published in the January 1, 1991 issue, implementation of the DoD Cost Per Output program is underway. Effective FY 1991, most MAJCOMs/SOAs are mailing their monthly Command On-line Accounting and Reporting System (COARS) Base-Reported Master File tapes to the Defense Manpower Data Center (DMDC) in Monterey, California. DMDC has been designated as the data collection agency for the Cost Per Output initiative. DMDC is "mapping" the COARS accounting data to DMDC models for the functions of training, recruiting, supply operations, supply depots, depot maintenance, commissaries, and health care. The main purpose of this "mapping" process is to relate cost accounts, which in the Air Force is the responsibility center/cost center (RC/CC) code, to the Cost Per Output functional category codes (FCATs) of direct, indirect, general and administrative, and other output. Output measures have been defined by DoD Comptroller for the functions listed above; e.g., cost per graduate for the training function and cost per medical work unit for health care. DMDC is also developing Cost Per Output reports by function. Because the RC/CC code is the basic building block used by DMDC for Cost Per Output measurement, it is imperative that Accounting and Finance

ensure all obligations are recorded against proper and valid RC/CCs. MAJCOMs and SOAs must establish DMDC on their distribution lists for their command supplements to **AFR 170-5, Responsibility Center/Cost Center Codes**. In coordination with the Air Force Cost Center, we are working with DMDC to finalize requirements for a specialized COARS extract program to provide only data for functions targeted by Cost Per Output, and to ensure adequate tape inventory control and return procedures are in place for the computer tapes being mailed to DMDC. In addition we have requested the Standard Systems Center (SSC) research the feasibility of transmitting the COARS data to DMDC using the Defense Data Network (DDN) in an effort to eliminate the mailing of tapes.

**Civilian Pay Modernization Complete.** The two-pronged effort to modernize and centralize Air Force civilian pay recently reached two new milestones. The modernization program known as the Air Force Standardized Civilian Automated Pay System (AFSCAPS) has now been fully implemented at 101 active and 89 Guard bases around the world. AFSCAPS automates most of the payroll functions and replaced a 21-year old, labor intensive system. Bases must be on AFSCAPS to begin preparation for the Centralized Civilian Pay System (CCPS) which will eventually pay all Air Force civilians from DFAS—Denver Center. F.E. Warren became the first base to run CCPS in November 1990. CCPS went "live" at Buckley Air National Guard Base, Colorado, in March 1991. This was an important step, demonstrating system flexibility as it incorporated the intricacies of the Guard civilian payroll system.

**Uniformed Services Savings Depot Plan Activated.** For the first time since the end of the Vietnam War, military members are now using the Uniformed Services Savings Deposit Plan (USSDP). The Secretary of Defense approved USSDP for those members serving in Operation Desert Storm, effective January 1, 1991. Since 1974, the program has been used solely for those members in MIA status. In recent times there had been only one MIA member and accounting was done manually. The Directorate of Program Management at DFAS—Denver Center developed the software to operate a new automated system. Military pay technicians at the Center will monitor allotments and cash collections to USSDP and provide monthly computer tapes to Accounting Operations personnel. Software testing was completed in March and the automated program is scheduled to be activated this month.





NOTES FROM THE:

## *Deputy Assistant Secretary, Cost & Economics*

Mr LeRoy T. Baseman, Deputy Assistant Secretary, Cost & Economics

DSN 227-5311

**Interim Policy Pending Revision to AFR 173-16, *Cost Functions and Responsibilities*.** A summary of the ALMAJCOM/ACs memorandum we issued in mid-November 1990 was included in the January 1991 issue of *The Air Force Comptroller*. To date, the response from the field has been overwhelmingly supportive of these changes. It becomes clearer to us every day that the workload associated with Unit Cost Resourcing and MWR financial management oversight will continue to increase and that cost analysis will have to bear most of this burden in the future. It is, therefore, all the more important that we redirect our resources now to the more important of our tasks, thereby freeing up time and resources for these new challenges. If you are not familiar with Unit Cost Resourcing or want more information, call Major Paul Hough at the Air Force Cost Center (DSN 286-5850).

**Air Force Worldwide Cost Network.** The Worldwide Cost Network developed and operated by the Air Force Cost Center has completed its third year of operation. The worldwide network has become a vital link for cost analyst users to obtain from the Air Force Cost Center the variety of services, data information and expert tutorials developed by the Center. Run on a VAX 8550, the user can gain ready access to the Visibility and Management of Operating Support Costs (VAMOSC) system data; cost factors maintained in AFR 173-13 tables; and all the tools, techniques, and models maintained by the Cost Center in its "Cost Analysis Tool Kit." This system also allows up to six people at different locations worldwide to conduct a conference call on cost analysis matters at one time. Access to the *Worldwide Cost Network* can be gained by direct dial (in Washington, D.C. area) via a Terminal Access Controller and the Defense Data Network. You must have an approved user name and password prior to accessing this system. To obtain this, please send a letter to: The Air Force Cost Center, Attn: Worldwide Cost Network System Manager, 1111 Jefferson Davis Highway, Suite 403, Crystal Gateway North, Arlington, VA 22202. For more information on this system, contact the Host Administrator, Ray Scheuring, at DSN 286-5840 or commercially at 703-746-5840. A *Cost Bulletin Board* is also operated as part of the network. To access the Cost Bulletin Board, you need a microcomputer modem, phone line, and communication software set to 8

data bits, 1 stop bit, no parity, full duplex, 1200 or 2400 baud. Dial a toll free number (1-800-344-3602); no prior approval or system operator intervention is required to log on.

**Organization of Cost Analysis.** The study group on Comptroller organization established last fall by the Assistant Secretary of the Air Force for Financial Management is completing its final report. A new organization structure for the Comptroller at MAJCOM and base levels and a new career grouping and path for the enlisted and officer forces will be proposed. Suggest you look for the announcement of changes resulting from this group's efforts.

**MWR Financial Management Training.** To ensure that Comptroller organizations are prepared to perform their MWR financial management oversight role, we are conducting a series of MWR financial management training workshops. Topics included are:

- ★ MWR Organization and Structure
- ★ FM/AC Role in MWR
- ★ APF and NAF Funding and Construction Rules
- ★ Introduction to Accounting Concepts
- ★ Reading and Understanding Financial Statements
- ★ Preparing NAF Budgets
- ★ Evaluating Activity Performance

Our first session was for comptroller personnel at MAJCOMs and at the prototype bases. Other workshops will be held throughout the year so that personnel at prototype and non-prototype bases can receive the training. This initial training is given by my staff in SAF/FMCEB and SAF/FM-O. In the long term, MWR financial management training will be incorporated into the comptroller courses at Sheppard AFB. Additionally, once the prototyping at the bases is completed and a clear statement of comptroller responsibilities is developed, appropriate training will be incorporated into the curriculum of the officer and enlisted courses. Financial Operation Supervisors (FOS) assigned to the comptroller will continue to attend the ATC sponsored and funded NAFFMO course at Keesler AFB.



NOTES FROM THE:

## *Deputy Assistant Secretary, Plans, Systems, and Analysis*

Mr John J. Nethery, Deputy Assistant Secretary (Plans, Systems, and Analysis)

DSN 227-2905

### **ADP Consolidation**

Current ADP consolidation strategy calls for the migration of Comptroller Office of the Future (COOF) in two phases, i.e., from the UNISYS 2200-200 to the Standard Base-Level Computer (SBLC) UNISYS 2200-400 in the March to June 1992 time frame, and subsequently to the regionalized SBLC UNISYS 2200-600 machine at a still to be determined date. In order to preclude unnecessary complications anticipated by field comptrollers, SAF/FM has requested that COOF applications be migrated in one phase, straight to the 2200-600 after the SBLC has been regionalized. This change has not yet been officially approved. However, it is quite possible that funding shortages may delay COOF migration in any event.

### **Regionalization of Air Force Accounting and Finance Operations**

The regionalization planning is moving ahead quickly. A Program Action Directive (PAD) and Concept of Operations have been developed and are in the final stages of staffing before being approved by the FM. These documents outline the actions necessary to implement regionalization and how organizations will be formed. The Defense Finance and Accounting Service—Denver (DFAS-DE) is identifying the necessary systems changes for regionalization to happen. PACAF will begin regional Accounting and Finance operations in Korea on April 1, 1991; during the remainder of FY 91 and in FY 92, PACAF will form three additional regions. Strategic Air Command, Tactical Air Command, and United States Air Forces in Europe are actively planning for the beginning of regionalization in their commands in FY 92. Other commands will follow in FY 93 and FY 94.

### **Results of the Career Force Study Group**

Over the next 14 months, we will implement the changes that Mr Donley approved in early March. In summary, Mr Donley approved the following:

- ★ Merge the accounting and disbursing enlisted career fields at the 9-level vice the current 7-level.
- ★ Combine enlisted budget and cost personnel into a new career field and called financial analysts.
- ★ Combine base-level cost, budget, and accounting and finance officer AFSC's into a new AFSC called financial management officers. Acquisition cost positions would retain the cost AFSC.
- ★ Merge the cost and budget branches into a new branch called financial analysis.
- ★ Redefine, where necessary, civilian job descriptions to combine cost and budget functions (for small organizations when generalists are needed).

### **Financial Management Education & Training**

Work continues on the implementation of DMRD 985, *Financial Management Education and Training*. The goal of this DMRD is to provide more effective financial management education and training within the Department of Defense. For starters, SAF/FMPC is working with the DoD Comptroller staff to create a catalog of comptroller-related courses. There is a section dedicated to Air Force courses to give Air Force military and civilians a better feel for what courses are currently available. The intent is to make the catalog a recurring publication. In a more long-range effort, the Air Force is participating in working groups on Training Technology, Independent Study, Career Structure, and Financial Planning. These working groups will identify ways for the financial community to improve the cost-effectiveness and efficiency of its education and training programs.





# Financial Management and

# C O M P T R O L L E R

## Awards for 1990

**Congratulations**

### Base Comptroller of the Year



**Lt Col Michael J. Miller**  
437 CPTS/CC (MAC)  
Charleston AFB SC

### Accounting & Finance Officer, Airman, & Civilian of the Year



**Capt Michael J. Burkard**  
554 CPTS/ACF (TAC)  
Nellis AFB NV



**TSgt Michael G. Daniels**  
ESMC/ACF (AFSPACECOM)  
Patrick AFB FL



**Ms Sally A. Smith**  
63 MAW/ACF (MAC)  
Norton AFB CA

### Cost Officer, Airman, & Civilian of the Year



**Capt Steven N. Andrasz**  
633 CPTS/ACC (PACAF)  
Andersen AFB GU



**SSgt Ronald W. Little**  
42 BMW/ACC (SAC)  
Loring AFB ME



**Ms Kathryn M. Edgar**  
42 AD/ACC (SAC)  
Grand Forks AFB ND

### Budget Officer, Airman, & Civilian of the Year



**Capt Tammy M. Freeney**  
354 TFW/ACB (TAC)  
Myrtle Beach AFB SC



**MSgt Theresa K. Odom**  
691 ESW/ACB (ESC)  
Lindsey AS GE



**Mr Alfonza Edwards**  
4 TFW/ACB (TAC)  
Seymour Johnson AFB NC

the Winners!

Outstanding Contributions to Comptrollership



Maj Oswaldo Y. Mullins  
HQ AFLC/ACB  
Wright-Patterson AFB OH



TSgt Deborah L. Tome  
HQ AFSPACECOM/ACB  
Peterson AFB CO



Ms Colleen McAntee  
HQ USAFE/ACF  
Ramstein AB GE

Outstanding Contributions to Financial Management



Maj Robert H. Lamontagne  
SAF/FMC  
Washington DC



MSgt William M. Pack  
AFAFC/XSL  
Denver CO



Ms Patricia D. Vestal  
SAF/FMB  
Washington DC

Resource Advisors of the Year

Resource Advisor—  
Base Level



Theodore A. Thompson  
81 TFW/SCXPR (USAFE)  
RAF Bentwaters UK

Resource Advisor—  
MAJCOM/SOA



CMSgt John F. Casper  
HQ SAC/LGSMF  
Offutt AFB NE

Educator of the Year



SSgt Martin J. Gould  
3750 TCHTG/TTGBF (ATC)  
Sheppard AFB TX

Author of the Year



Maj David W. Johnson  
487 TMW/AC (USAFE)  
Comiso AB IT



## United States Air Force Comptroller Awards (Continued)



### Best Comptroller Organization

20 CPTS/AC (USAFE)  
RAF Upper Heyford UK



### Best Accounting & Finance Office

416 BMW/ACF (SAC)  
Griffiss AFB NY



### Best Agent Office

Det 2, 36 CSG/ACF (USAFE)  
Geilenkirchen AB GE

## USAF Financial Management & Comptroller Awards

### Best Budget Office

HQ ASD/ACB (AFSC)  
Wright-Patterson AFB OH



### Best Cost Office

18 CPTS/ACC (PACAF)  
Kadena AB JA



\*\*\*\*\*

*Turn Page*

*for*

*Special Act and Service Award Winners*

\*\*\*\*\*





## Special Act and Service Awards

3d Comptroller Squadron  
Clark AB PI (PACAF)

Accounting & Finance Office  
633d Comptroller Squadron  
Andersen AFB GU (PACAF)

437th Comptroller Squadron  
Charleston AFB SC (MAC)

834th Comptroller Squadron  
Hurlburt Field FL (MAC)

24th Comptroller Squadron  
Howard AFB PN (TAC)

Accounting & Finance Office  
3700th Comptroller Squadron  
Lackland AFB TX (ATC)

Accounting & Finance Branch  
48th Comptroller Squadron  
RAF Lakenheath UK (USAFE)

Accounting & Finance Branch  
39th Comptroller Squadron  
Incirlik AB TK (USAFE)

Accounting & Finance Office  
401st Comptroller Squadron  
Torrejon AB SP (USAFE)

Programs & Budget Division and  
Accounting & Finance Division  
Eastern Space and Missile Center  
Patrick AFB FL (AFSPACECOM)

1st Comptroller Squadron  
Langley AFB VA (TAC)

4th Comptroller Squadron  
Seymour Johnson AFB NC (TAC)

23d Comptroller Squadron  
England AFB LA (TAC)

Comptroller Division  
37th Tactical Fighter Wing  
Tonopah Test Range NV (TAC)

56th Comptroller Squadron  
MacDill AFB FL (TAC)

347th Comptroller Squadron  
Moody AFB GA (TAC)

354th Comptroller Squadron  
Myrtle Beach AFB SC (TAC)

363d Comptroller Squadron  
Shaw AFB SC (TAC)

366th Comptroller Squadron  
Mountain Home AFB ID (TAC)

42d Comptroller Squadron  
Loring AFB ME (SAC)

93d Comptroller Squadron  
Castle AFB CA (SAC)

2d Comptroller Squadron  
Barksdale AFB LA (SAC)

410th Comptroller Squadron  
KI Sawyer MI (SAC)

Comptroller Division  
14th Air Division  
Beale AFB CA (SAC)

7th Comptroller Squadron  
Carswell AFB TX (SAC)

305th Comptroller Squadron  
Grissom AFB IN (SAC)

55th Comptroller Squadron  
Offutt AFB NE (SAC)

22d Comptroller Squadron  
March AFB CA (SAC)

314th Comptroller Squadron  
Little Rock AFB AR (MAC)

Comptroller Division  
317th Tactical Airlift Wing  
Pope AFB NC (MAC)

Comptroller Division  
443d Military Airlift Wing  
Altus AFB OK (MAC)

Comptroller Division  
1605th Military Airlift Support Wing  
Lajes Field AZ (MAC)

435th Comptroller Squadron  
Rhein-Main AB GE (MAC)



NOTES FROM THE:

## Auditor General of the Air Force

by Mr John W. Boddie

DSN 876-4071

### The Major Command Centrally Directed Audits

In the summer of 1988, the Air Force Audit Agency (AFAA) restructured its field offices and regions essentially along major command lines. The purpose was to provide more timely and responsive audit service to the major commands. Prior to this, our regions were geographically oriented with each region having field offices located on bases of several major commands. The new structure led quite logically and naturally to the assignment of audit managers at the region headquarters offices to manage multi-site, command-wide centrally directed audits (CDAs) that would address major command issues and be tailored to major command interests and concerns.

**Centrally Directed Audits.** Centrally directed audits are, with some exceptions, multi-location audits of Air Force activities that represent a significant resource investment, have a substantial effect on operational capabilities, and are of high interest to management. The CDA is the principal means the AFAA uses to evaluate specific subjects over a wide range of Air Force activities and to report the results to the Air Force Secretariat and the Air Staff. CDA projects generally were managed by audit managers assigned to one of the two CDA production centers—the *Acquisition and Logistics Audit Directorate* at Wright-Patterson AFB or the *Financial and Support Audit Directorate* at Norton AFB. Now, by placing one audit manager at region headquarters offices, we will be in a better position to communicate with major command officials, identify their concerns, and provide more responsive and better audit service to the commands.

**Where We Stand.** Progress to date has been intentionally gradual, but steady and very encouraging.

★ In the summer of 1989, we selected the positioned audit managers at the *Pacific Audit Region*, Hickam AFB, and at the *Airlift Audit Region*, Scott AFB.

★ In the last half of 1990, audit managers were selected and positioned at the *Strategic Audit Region*, Offutt AFB, at the *Training Audit Region*, Randolph AFB, and at the *Tactical Audit Region*, Langley AFB.

**Program Guidelines.** We have established several basic guidelines for use in planning and managing the major command CDA.

★ Audits will normally be command-unique or command-interest subjects that are not scheduled for coverage by either of the two CDA production centers.

★ An Air Staff office of primary responsibility for the subject area will coordinate the management response with the major command involved.

★ The final summary report of audit will have our standard blue cover, be addressed to the Secretary of the Air Force and the Air Force Chief of Staff, and be signed by the Auditor General of the Air Force.

**Major Command Audit Issues.** The Pacific Air Force command is responsible for planning, conducting, and coordinating offensive and defensive air operations in the Pacific theater. Consequently, the *Pacific Audit Region* has devoted its CDA resources to review of major command contingency planning and preparedness. The Military Airlift Command (MAC) is responsible for effective and efficient movement of personnel and cargo through use of organic and commercially contracted transportation services. In view of MAC's transportation mission, the *Airlift Audit Region* was requested to direct its FY 1990 effort toward a review of the management of commercial gateways. In Strategic Air Command (SAC), CINCSAC has requested we look into issues related to operating open messes without appropriated fund support.

**Major Command Involvement.** A key element to providing timely and responsive audit service to major commands is continuous and open lines of communications. In a previous article, I encouraged initiatives that help the AFAA communicate with Air Force leaders. One mechanism available to the major commands to make their audit needs known is through the AFAA's annual audit planning process. In response to our annual call for audit issues, senior Air Force management officials, including those at major commands, can provide us with specific statements of problem areas that we can use in determining where we can best allocate our resources.

I am convinced the command-oriented centrally directed audit can be a valuable management tool for the major commands. We have the opportunity to take on important issues in our region-managed CDAs. Recent Defense Management Review initiatives and reductions in the Air Force budget and personnel will have significant impacts on the day-to-day operations of each major command. Region-managed CDAs will focus on issues which will help managers successfully meet the challenges of providing effective and efficient major command operations. We will watch this emerging program closely to ensure it contributes meaningfully to our goal of timely and responsive audit service to the commands.





NOTES FROM THE:

## Chief for Enlisted Matters

by CMSgt Ruall L. Sewell

DSN 224-5437

### Airmen Assignments—Pot Luck or Scientific?

It's that time of year again—you folks have turned your interest to the assignment system. I have my standard answer: The culprit that hands out those undesirable assignments is located at the Air Force Military Personnel Center at Randolph AFB TX. However, I do understand your concerns, particularly when as an Air Force we have strength reductions, base closures, regionalization, and civilianization programs ongoing. Hopefully, the following statistics will give you some insight into Nick Stradley's world.

Are airmen assignments big business? *You bet!*

- ★ Over 400,000 enlisted personnel.
- ★ Over 160,000 assignments annually.
- ★ All computer actions manually validated.
- ★ Hundreds of pieces of correspondence daily.
- ★ 750,000 phone calls per year (*How would you like to pay this bill?*)
- ★ 350 code-a-phone inquiries per year.
- ★ Over 2,000 walk-ins per year.

Where are the assignments located?

- ★ 22,000 or more are in short-tour areas. (*Regionalization will reduce this number.*)
- ★ Over 100,000 are in long-tour areas.
- ★ That leaves about 300,000 presently for the CONUS.

When are selections made? Keep in mind that sometimes assignments are made out-of-cycle, but for the most part, the following charts portray the assignments selection dates:

#### Overseas Allocations

Overseas Reporting Month	Allocations Dispatched	Names Selected
Feb—Mar	May	Jun
Apr—May	Jul	Aug
Jun—Jul	Sep	Oct
Aug-Sep	Nov	Dec
Oct-Nov	Jan	Feb
Dec—Jan	Mar	Apr

#### Overseas Returnees

Feb—Mar	Aug	Sep
Apr—May	Oct	Nov
Jun—Jul	Dec	Jan
Aug-Sep	Feb	Mar
Oct-Nov	Apr	May
Dec-Jan	Jun	Jul

Chief, I am a volunteer—why can't I go overseas now? To answer this question, I will give you the profile on SSgt's and Sgt's. I can't provide data on other grades because Nick didn't give me the info. Note that TOS stands for *time on station*. Remember, the data provided below is the average time-on-station for volunteers only. It is a guide and not a rule. The location desired, retainability of the member, whether the member has a military spouse, and the number of volunteers that change their statements during the period, all impact on these dates.

Grade/AFSC	Extended Long Tour	Short Tour
SSgt/67252	5 Yrs TOS	3 Yrs TOS
SSgt/67251	5.25 Yrs TOS	3 Yrs TOS
SSgt/67450	Longer	5 Yrs TOS
Sgt/67252	5.25 Yrs TOS	4 Yrs TOS
Sgt/67251	5.25 Yrs TOS	4 Yrs TOS
Sgt/67450	Longer	5 Yrs TOS

Other factors to be considered when reviewing this data are that there are less requirements overseas today, and we are sending up to 35% of tech school graduates overseas on their first assignment. Prior to 1988 only 10% were permitted to go overseas on initial assignments.

My assignment was cancelled at the last minute. Will that happen to me again? I would be a fool to say *no*; everything that involves your career these days is subject to change. Let's look at the past year restructure actions that the Military Personnel Center had to deal with. Approximately 6,400 Aug-Sep 1990 allocations were cancelled; 2,255 CONUS-to-overseas assignments were cancelled; 176 CONUS-to-overseas assignments were delayed; 11,710 overseas folks were involuntarily extended, and 463 COT's were delayed. Today short-tour allocations are capped at 90%, long tours capped at 85%, and stateside manning decisions point down to 80%. To make a long story short, we will all be sitting at our stateside location longer than anticipated. Having just visited two short-tour areas of the world, most of the troops over there were volunteers; morale was high; and facilities were good. All of you are on a prioritized list at AFMPC. The question is: When will your number come up?

Cheers!



## Comptroller Civilian Career Management Program

PALACE Team: DSN 487-6450

by Mr Vaughn Schlunz, Executive Agent

**Long-Term Full-Time (LTFT) Training.** The Air Force LTFT training selections for academic year 1991—1992 have been made, and our career program did exceptionally well again this year. The CCCMP had four registrant nominees selected to go to school. They are:

**Scott Belford**, AFCSTC/OSF; Air War College

**Laura Chaplin**, SAF/FMAF; University of Southern California—Education for Public Management Program

**Pauline Froebel**, ESD/AC; National War College

**Debbie Moeller**, 2750 ABW/AC (AFLC); Harvard—Education for Public Management Program

Congratulations to all CCCMP nominees, and special congratulations to our four selectees for this academic year.

**Results of the 1990 Interview Cycle.** This cycle was for all GS/GM-13s & GS/GM-14s, and for eligible out-of-cycle GS-11 & GS-12 registrants. All totalled, there were 1,065 registrants interviewed this year. This is down about 200 since the 1988 cycle for GS/GM-13s and GS/GM-14s. Thirty interview panels were conducted at 20 locations during the 6-week period in August and September 1990. A review of average scores by grade, panel, and command showed this year's average score (42.8) was right between the previous 2 years' averages of 37.4 and 46.3 respectively. For this year, people who scored above average used 20 or more minutes of the 25 minute interview time allotted. Interview panel members again strongly endorsed the use of the interview process.

**Interview Cycle Changes.** The CCCMP Policy Council decided at the December 1990 Council meeting to change the interview timing to a Spring cycle. This time period will reduce potential conflict with year end close out, summer vacations, etc. As a result, the interview process will be delayed for 5 months, and will not be held again until January—March 1992 timeframe. Your latest interview score will be retained during this interim period.

**Acquisition Professional Development Program (APDP).** The *Defense Acquisition Workforce Improvement Act* was passed by the Congress in November 1990. This law requires the DoD services to identify all (military and civilian) acquisition positions, and create an *Acquisition Corps* of people possessing specialized experience, education, and training to fill those positions. The law includes all acquisition related positions in business, cost estimating, financial management, and auditing. The Air Force, under the *Acquisition Professional Development Council*, is in the process of identifying all acquisition related positions. Many of the positions and people will fall under the management of the CCCMP. Some revisions have been made to our career program regulation to accommodate the APDP. Also, our Career Guide will be revised to incorporate the special requirements of the APDP. More will be published as the APDP and the impact on the CCCMP evolves. However, if you are interested in more details now, refer to DoD 5000.52M.

**Auditor Geo-Loc Registration Update.** Registrants should ensure their records include the following codes if they wish to be considered for auditor positions at these locations:

Location	Code
Andrews AFB MD (MAC)	B3
Wright-Patterson AFB OH (2750 ABW)	B4
Langley AFB VA (1st CSG)	B5
Scott AFB IL (375 ABG)	C2
Offutt AFB NE (3902 ABG)	C4
Kirtland AFB NM (MAC)	FW
Randolph AFB TX (12 TFW)	FU
Eglin AFB FL	AC
Hickam AFB HI (15 ABW)	55
Pentagon, Washington DC (1947 HSG)	B2
Lowry AFB CO	EP

To be considered for these auditor positions an updated *Civilian Career Program Registration and Geographic Availability*, AF Form 2675, should be filed with your servicing civilian personnel office.





## NOTES FROM THE:

# Comptroller Officer Assignments Section

by Capt Patricia C. Cruz

DSN 487-5031

### Overseas Assignments

It is time again to look to our overseas assignment requirements. The listing below is our current projection of the calendar year 1992 overseas positions that must be filled. Such things as tour extensions, curtailments and intra command reassignments will cause some changes to the list. We've listed the authorized grade for each position, but grade substitution is likely in many cases. We will be sourcing officers this summer, so if you are interested, complete an AF Form 90 and give us a call.

Grade	Location	Timing	Grade	Location	Timing	Grade	Location	Timing
Comptroller SQ CMDR (A0056/A6756)			Budget (6736)			Comptroller/ Staff Officer (6756)		
Lt Col	Incirlik	9201	Capt	Osan	9201	Maj	Ankara	9201
Lt Col	Rhein Main	9207	Capt	Lindsey	9202	Maj	Iraklion	9203
Maj	Soesterburg	9208	Capt	Bentwaters	9203	Capt	Izmir	9204
Maj	Spangdahlem	9208	Capt	Hickam	9204	Maj	Osan	9204
Lt Col	Hahn	9211	Capt	Kunsan	9205	Maj	Misawa	9205
Lt Col	Torrejon	9211	Capt	Bitburg	9205	Maj	Chicksands	9206
Accounting and Finance (6716/6724)			Capt	Iraklion	9205	Maj	Zaragoza	9206
Capt	Iraklion	9203	Capt	Yokota	9206	Maj	Templehof	9207
Capt	Keflavik	9204	Capt	Chicksands	9206	Maj	Kunsan	9207
Capt	Alconbury	9204	Capt	Spangdahlem	9206	Capt	Shemya	9207
Capt	San Vito	9204	Capt	Incirlik	9207	Lt Col	Yokota	9207
Maj	Bitburg	9204	Capt	Lakenheath	9207	Maj	Keflavik	9207
Capt	Incirlik	9205	Capt	Mildenhall	9207	Maj	Yokota	9208
Capt	Soesterburg	9205	Capt	Ankara	9208	Capt	Thule	9209
Capt	Spangdahlem	9205	Capt	Upper Heyford	9208	Joint		
Capt	Ankara	9205	Capt	Soesterburg	9208	Capt	Yong San (6724)	9202
Maj	Hickam	9206	Capt	Oman	9210	Maj	Ankara (6736)	9206 (JD)
Maj	Aviano	9206	Cost (6746)			Capt	Dhahran (6736)	9206
Capt	Bentwaters	9207	Capt	Eielson	9201	Maj	HQ SHAPE (6736)	9207 (JD)
Capt	Chicksands	9208	Capt	Kunsan	9202	Lt Col	Geilenkirchen (0056)	9208 (JD)
Capt	Eielson	9208	Capt	Misawa	9205	Capt	Geilenkirchen (6736)	9208
Capt	Osan	9208	Capt	Alconbury	9205	Lt Col	Izmir (0056)	9210
Lt Col	Elmendorf (RAFO)	9211	Capt	Rhein Main	9206			
Capt	Kunsan	9212	Capt	Ankara	9206			
			Capt	Torrejon (16AF)	9206			
			Capt	Spangdahlem	9207			
			Capt	Hahn	9209			

### AFIT Opportunities

Our Cost Analysis Masters Program is alive and well, offering the opportunity to earn your degree "in residence" at Wright-Patterson AFB OH. A 15-month program, starting in May of each year and graduating in September of the following year, is an excellent way to earn a graduate degree with direct application to the comptroller field. We will be selecting eligible officers during the next few months to meet the 1992-1993 selection board; so if you are interested, update your AF Form 90 and give us a call.



NOTES FROM:

## *Standard Systems Center*

by Mr Pat Foley, Director of Comptroller Systems

DSN 596-4181

### **Air Force Standard Civilian Automated Pay System**

By mid-December 1990, all civilian pay offices were fully operational on the Air Force Standard Civilian Automated Pay System (AFSCAPS). Overall, the AFSCAPS implementation at all 192 sites went extremely well. AFSCAPS is a mission-essential system for the Air Force and its smooth implementation was critical to ensuring uninterrupted pay service to over 260,000 civilian employees and timely and accurate disbursement of the annual \$7.8 billion civilian payroll. We attribute this tremendous success to the hard work and up-front planning by the developers here at the Standard Systems Center and the analysts at the Air Force Accounting and Finance Center (DFAS-Denver). Another major contribution was the superlative support by the data processing centers and civilian pay offices at each site.

With worldwide implementation complete, our Civilian Pay Branch now turns its attention to perfecting AFSCAPS. By incorporating corrections to deficiencies identified by field users, improving processing response time, and meeting statutory requirement dates such as the recent Thrift Savings Plan change in January 1991, AFSCAPS will be poised to meet the challenges of the nineties. We know AFSCAPS has some deficiencies which require pay offices to do manual work to ensure the employee's pay and leave are properly processed. Our top priority and our commitment to you, the customer, is to eliminate these manual efforts and streamline the process so that AFSCAPS provides quality support to our most important resource—people.

In addition to this aggressive clean-up campaign of known problems in AFSCAPS, we are setting forth a new initiative which will dramatically improve the quality of our software. To allow our analysts the time to conduct the thorough, intensive testing required for such a complex system, we plan to institute a quarterly software release schedule. After the May 1991 Unisys software block release, unless an emergency or statutory requirement dictates we will only release software in March, June, September, and December of each year.

In summary, AFSCAPS is fully operational and it is meeting the civilian pay mission requirements. We at the Standard Systems Center will continue our efforts to make AFSCAPS the best system possible by eliminating known deficiencies and improving the quality of our software.

### **It's Finally Here—Realtime Interfaces**

I bet you thought that you would be retired before you ever saw realtime interfaces. The day is finally here! Imagine the possibilities, you have just input a contract into Commercial Services Accounts Payable System (COMSAPS) and the transaction instantly updates the accounting records in the General Accounting and Finance System (BQ). This is now possible using software developed by Unisys called the Interactive Communication Interface (ICI). ICI can be installed on any Unisys 1100/2200 system and provides the following capabilities:

- ★ ICI routes data from one Automated Data System (ADS) to another ADS (or from program to program).
- ★ ICI can be used from one host to another host using Defense Data Network or direct connection between hosts.
- ★ ICI stores the transactions in a mailbox if the intended ADS is not able to receive the message.
- ★ ICI provides a security system by validating authorized users.
- ★ ICI enables the user the flexibility to have the responses returned to the originator or to a third ADS.
- ★ ICI will send a message to the sending application to identify the action that was taken by ICI.

Development of the BQ application software necessary to use ICI has been completed and is being tested. In order to interface with BQ the originating ADS must develop an application program to send the transactions to BQ through ICI and handle the responses. Specifications are being written for the initial interfaces (COMSAPS, SMAS Medical Materiel) with BQ.

The technology is now in place "to do more with less." ICI lessens the need for manual intervention and lays the foundation for programs to pass data to another program or ADS. Since it is realtime, the availability of funds is always up-to-date and accurate. The possibilities are endless; if you have a need for such an interface with BQ, contact us. ☉





NOTES FROM THE:

## *Comptroller Training Division*

SHEPPARD TECHNICAL TRAINING CENTER

Maj Keith R. Bell, Chief

DSN 736-5486

### Budget Training Update

by Captain Claudette M. Millsap

Budget times are rough! We don't have to tell you the Air Force has some pretty serious funding problems. What can we do about it? Training is one answer—it doesn't solve the problems, just gives us the tools to make more informed decisions.

What type of training is available? We're glad you asked. We have two courses devoted to Budget training. They are the *Budget Officer* and *Budget Supplemental* courses. Qualifying for these courses is relatively easy. For the *Budget Officer* course, all officers, Palace Acquires, and civilians (GS-9 and above) are eligible if assigned to officer AFSC positions. A college degree is desirable. The *Budget Supplemental* course is open to all enlisted personnel and civilians (GS-7 and below), except Palace Acquires. It is primarily for personnel projected for assignment to budget offices. Personnel with more than one year of budget experience are not eligible to attend either course.

Each Budget course has four blocks of instruction. They are similar by title and content. The primary difference is the depth of detail the Supplemental course covers versus the financial management techniques and philosophies addressed in the Budget Officer course. Another difference is the level of experience of those attending the courses. Personnel attending the Supplemental course usually have completed a basic financial course and have been working in Accounting and Finance prior to cross-training into Budget. Therefore, they are already familiar with the Air Force way of doing business. The officers and Palace Acquires attending the officer course are usually new to the Air Force. Most terms that are second nature to those of us who have been around a while need to be explained to them. Therefore, the Budget Officer course is more of an entry-level course.

Both courses have the following blocks of instruction:

#### **Block I—Introduction to Budget**

Course Orientation  
Comptroller Organization

Federal Budget System  
USAF Accounting and Finance System

#### **Block II—Financial Planning**

Resource Management System  
Financial Planning  
Developing Fund Requirements

#### **Block III—Development of Financial Plans**

Operation of Specialized Equipment  
Financial Plans—Other than O&M  
O&M Financial Plans

#### **Block IV—Budget Execution**

Distribution of Funds  
Status of Funds

In **Blocks III** and **IV**, the students actually prepare financial plans, distribution of funds, and status of funds presentations on the computers. They also prepare and present briefings to a mock Financial Management Board. Once students complete one of these courses, they have actual hands-on experience with the computers they probably will use in their offices, worked with "resource advisors," and at least some exposure to different situations they will confront during their first year in Budget.

Obviously, we can't teach all the command uniques and our graduates aren't experts in the field of Budget. However, they do have a solid foundation that prepares them to deal with budget challenges and get a good start. With all the changes in the Air Force today, commanders need fast, accurate financial information and sound advice from well-trained budget officers and analysts. Anything less would be unacceptable. We can help. If you or someone you know needs training, contact your unit training advisor for a course quota. As always, we'll leave the light on for you.



NOTES FROM THE:

## *Professional Military Comptroller School*

by Major Oscar Parks, PMCS Faculty Member

DSN 493-6656

### Curriculum Update

The PMCS curriculum is constantly being updated in an attempt to stay current and keep pace with the many changes taking place within the Department of Defense. Also, the school has many ongoing curriculum-related events and activities. Here are some of the recent changes that have taken place or are about to be implemented.

#### Curriculum Changes

We have added an area called *Business Practices and Auditing* to the curriculum. In addition to audit, we've also included **AAFES** in this area. The new addition is a block of instruction that addresses concepts and principles associated with business management in non-appropriated funds. Here we examine and discuss contemporary theories, terminology, practices, and problems in the **MWR** arena. We also added *Integrated Logistics Support* to the Comptrollership in the Acquisition and Support Activities area. Integrated Logistics Support addresses weapon systems operation and support costs during systems acquisition.

We now offer some optional areas, such as oral presentation labs, beginners' computer labs, and an *Introduction to Financial Accounting* lecture, just to name a few. The oral presentation labs give students the opportunity to practice speaking and improve their communication skills. Similarly, the beginners' computer labs introduce students to word-processing, spreadsheets, and database software applications. Moreover, the computer labs offer good hands-on training. Finally, the financial accounting lecture introduces non-accounting students to general accounting principles, debits and credits, and financial statements which they will use during PMCS.

#### Speakers and Seminars


We have 60 to 70 speakers each class. The speakers come from all branches of service, other DoD and government agencies, and private industry. Students

introduce these guest speakers—each student introducing at least one guest speaker during the class. This affords them an opportunity to be “on stage” speaking in front of a large group. Almost all of our seminars are now student led—nearly 25. This means that each student will lead about two seminars, giving him or her an opportunity to demonstrate leadership and guide discussions in a group setting.

#### The Last Accounting and Finance Panel

On January 11, 1991, PMCS had its last accounting and finance panel. Since we are a DoD school, all three services' Accounting and Finance Commanders have been speaking to the class on the same day, concluding with a joint panel discussion. The January panel was no different from those of the past, other than its historical nature in being the last one, and the focus being on consolidating all DoD accounting and finance centers into the Defense Finance and Accounting Service (DFAS). The guest speakers for the final panel were: **Major General Charles D. Metcalf**, Commander, Air Force Accounting and Finance Center; **Brigadier General Bruce W. Hall**, Commander, U.S. Army Finance and Accounting Center; and **Rear Admiral (S) John T. Kavanaugh**, Commander, Navy Accounting and Finance Center. In the future, we will schedule a single speaker from DFAS.

In addition to these changes, our students will continue to have the opportunity to meet and hear senior leaders and students from other services and DoD agencies. Also, future students will be deeply involved in discussing the many Defense Management Review Decisions and contemporary comptroller issues.

Every 2 years our senior financial managers (DoD Comptroller and the Assistant Secretary for Financial Management of each service) review the PMCS curriculum. They will perform their reviews during 1991 and we will make further changes to the curriculum as a result of their guidance. 



# PMCS Graduates: Class 91-A Graduated 7 December 1990

Their names, ranks and "Idea" papers are listed below.

## U.S. Air Force (37)

Anderson, Robert E., GS-12—LD83201A—Editing the BQ Data Base—Let the Computer Do the Work!  
 Ante, Alexander J.S., Maj (S)—LD83202A—Revitalizing the Comptroller Function Through Information Technology  
 Beaucage, Phillip A., GS-12—LD83205A—Internal Control Reviews—Are Better Results Possible?  
 Brunson, Billy C., Capt—LD83206A—An Analysis of the Effectiveness of the Source Selection Process at ASD  
 Carmon, Donna L., GS-12—LD83209A—Reconciliation of ACF-7113 Cumulative Data Listing  
 Davis, Ronald H., Capt—LD83210A—Base Commander's Comptroller Handbook  
 Demlow, Douglas P., GS-12—LD83211A—AFSC Comptrollers Need to Institutionalize Automation Activities  
 Faulkner, Ronald R., GS-12—LD83212A—Dealing With Change  
 Gaddy, Phillip, GM-13—LD83215A—Accuracy of Order and Shipping Time  
 Hash, James D., Maj—LD83216A—Cost Per Output Accounting—A Mixed Cost Approach  
 Henley, James G., Capt—LD83217A—Financial Plan Preparation—An Integrated Approach  
 Higginbotham, Roscoe L., GM-13—LD83218A—Total Quality Management Relationship With Internal Audit  
 Holland, Elaine H., GS-13—LD83219A—Revised Stock Fund Pricing Policy—Its Impact on Foreign Military Sales  
 Hornung, Nancy A., Maj (S)—LD83221A—Military Pay and Allowance Issues in Operation Desert Shield  
 Imel, James R., GM-14—LD83223A—Redistributing Investigative Revenue  
 Jenkins, Mary, GS-12—LD83224A—Base Commander's Comptroller Handbook  
 Knox, Ronald E., Maj (S)—LD83225A—How to Improve Unit Effectiveness Inspections (UEI) Ratings—An IG Viewpoint  
 Lapaglia, Mariann E., GS-12—LD83227A—Stress and the "CCMP" Interview  
 Lindeman, Edward D., GM-13—LD83228A—A Proactive Approach to Keeping Professional Accountants  
 Linder, June A., GS-12—LD83229A—Automated Travel Record/Accounting System: A Need for Improvement  
 Miceli, Leonard J., GM-13—LD83233A—Nonconcurrences—Real or Perceived  
 Nichwitz, Mark W., GS-12—LD83236A—Limitations on Multi-year Procurement Opportunities  
 Palmer, Robert C., Capt—LD83238A—Cost/Schedule Performance Measurement; Are We Prepared?—A Perspective  
 Phillips, Horace J., Maj—LD83242A—Comptroller Organization's Wartime Roles  
 Pingel, Walter D., GS-12—LD83243A—Management Concepts of Cost Analysis  
 Sanders, Roy J., Capt—LD83244A—Base Level Training—A Systems Approach  
 Sapp, David G., GM-14—LD83245A—Opportunities for Improving the Air Force Follow-up Program  
 Senegal, John W., Maj—LD83247A—Management of Automated Data Processing Software  
 Shulman, Martin, GM-13—LD83248A—Departmental Accounting for the Foreign Military Sales Trust Fund

Skinner, Irving L., GS-13—LD83250A—Contracting Out—Is it Paying Off? An Air Force Perspective  
 Smith, Jane M., GS-12—LD83251A—The Internal Management Program: Is it Fulfilling its Purpose?  
 Spinner, Paula C., GS-13—LD83252A—CBT Module on How to Prepare an Economic Analysis  
 Strohhus, Joseph E., Maj—LD83254A—Base Commander's Comptroller Handbook  
 Styracula, David E., GS-12—LD83256A—Reporting of Investment Materiel in Hands of AF Depot Maintenance Contractors  
 Suski, Deborah, Maj—LD83257A—Base Commander's Comptroller Handbook  
 Sutton, Diane K., GS-12, —LD83258A—Is the Command Budget Automated System (CBAS) Civilian Pay Model Useful?  
 Williams, Glenn A., GM-13—LD83259A—DMR 912 Consolidation of Financial Operations

## U.S. Army (15)

Balfour, David M., GS-12—LD83204A—Ways to Improve the Acquisition of Computer Resources  
 Ferdon, John, GS-12—LD83213A—Elimination of Civilian Authorizations from TDAS  
 Holliday, Larry, LTC—LD83220A—Daily Orders and Ledger Finance Information System Standard Test Procedure  
 Hoskins, Barbara, GM-15—LD83222A—Restructure of the Aviation Program Executive Office  
 Konieczny, Jerome J., GS-12—LD83226A—Managing Civilian Manpower  
 Lovett, Charles T., GS-12—LD83230A—DoD Downsizing: What Managers Need to Cope with the Change  
 Lovett, Nancy A., GS-13—LD83231A—Army Civilian Training, Education and Development System (ACTEDS) Implementation  
 Montgomery, James D., GM-13—LD83234A—Flexible Working Schedules and Organizational Leadership  
 Noe, Kathleen, GM-13—LD83237A—An Effective Organization Structure for Budget Execution  
 Patronaggio, Francis A., GM-13—LD83240A—Commissary Operations: Consolidation for Organizational Fitness  
 Phelps, Thomas A., GS-13—LD83241A—Impacts of Modern Organization Theory on Comptroller Management  
 Sears, Samuel L., GS-13—LD83246A—Army's Standard General Ledger, More Emphasis Required  
 Sinodis, John W., GS-12—LD83249A—USARCCO—The Army's TCO  
 Spurgeon, Dennis A., LTC—LD83253A—Review and Oversight in the U.S. Army Reserve Command  
 Sturtevant, Glenna C., GS-13—LD83255A—A Strategic Plan for Downsizing

## U.S. Navy/Marine Corps (5)

Baer, Linwood M. Jr., GM-15—LD83203A—The Diner's Club Government Card Program  
 Butler, Constance, GS-12—LD83207A—Incorporating Total Quality Management in the Management Control Program  
 Campbell, James E., GM-13—LD83208A—The Consolidation of Financial Operations in DoD: An Opportunity to Excel  
 Pate, Joan, GS-11—LD83239A—Leave, What's it Worth?  
 Wright, George R., LCDR—LD83260A—Acquisition Streamlining

## Others (3)

Frey, Charles A., GS-13 (DLA)—LD83214A—Merging DLA Planning and Comptroller Functions  
 Medlin, Andree F., GS-13 (DoD)—LD83232A—Pros and Cons of Acquisition Reform  
 McFarlane, Helen L., GM-14 (DSAA)—LD83235A—Controlling Overstated Payment Schedules in FMS

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange  
 ATTN: AMXMC-D  
 U.S. Army Logistics Center Management College  
 Fort Lee, VA 23801-6043

Defense Switched Network: 687-2240  
 (After 1630 Hrs—DSN 687-4546)

Include the Logistics Document Number (LD) in your request.

# PROMOTIONS

## Air Force Audit Agency

Binns, Donald J., to GM-13; OL-B/Gunter AFB  
Brent, Leona, to GS-12; MacDill AFB  
Kelly, James M., to GM-13; Langley AFB  
Levy, Jewell F., to GS-12; Lowry AFB/FSF  
Logan, Gwendolyn, to GM-13; Randolph AFB  
McGowan, Debra D., to GM-13; WPAFB/QLP  
Scholzen, Richard H., to GM-13; Norton  
AFB/FSC

## Air Force Systems Command

Ante, Alexander J.W., to Maj; SSD/ACB  
Blaire, Marjorie C., to GS-12; ASD/ACP  
Destito, Catherine M., to GS-12; RL/ACB  
Doster, Maryann, to GS-12; ESD/XXR  
Hamilton, Barbara J., to GS-12; SSD/ACBI  
Hsiang, Caroline, to GS-13; SSD/ACCE  
Jackson, Luther C. III, to GM-13; SSD/ACXP  
Mazzacua, Anthony A., to GM-13; RL/ACB  
Quinn, William H., to GS-12; ESD/XXR  
Shenk, Terri L., to GS-12; RL/ACB  
Shoemaker, Jane K., to GM-13; BMO/MYPPF  
Weaver, George Jr., to GS-13; SSD/ACBI

## Air National Guard

Kunichika, Keith P., to Maj; 154 COMPG/AC  
Weaver, Roderick E., to SMSgt; 193 SOG/AC  
Laird, John K., to Maj; 167 TAG/AC  
Ridenour, David E., to SMSgt; 167 TAG/AC

## Air Force Reserve

Archuleta, Thomas A., to GS-12; 452  
AREFW(H)/ACB  
Huddleston, Clyde T., to GM-13; HQ  
AFRES/ACBOT  
Lavis, Peggy A., to GS-12; 927 TAG/AC  
Malone, Robert G., to GS-12; HQ AFRES/ACX  
Murphy, Thomas W., to GS-12; 4 AF/ACB  
Riley, Dinzel L., to GS-12; 940 AREFG/ACB  
Sanborn, Bernyce E., to GS-12; 459 MAW/ACB  
Stewart, Patricia L., to GS-12; 906 TFG/ACB

## Air Training Command

Sablan, Juan, to GS-12; HQ ATC/ACF  
Shahan, Foy D., to Maj; Vance AFB/AC

## Defense Finance & Accounting Service—Denver Ctr

Bass, Adeline, to GS-11; DFAS-DE/AFR  
Dudek, Ray, to GS-11; DFAS-DE/AFR  
Hicks, Kenneth L., to GS-12; DFAS-DE/FRR  
Honnick, Michael, to GS-11; DFAS-DE/AFR  
Nunlee, Dona, to GS-11; DFAS-DE/AFR  
Pennington, Stanley, to GS-12; DFAS-DE/KC  
Shifers, Kim M., to GS-12; DFAS-DE/FXD  
Smith, Shelton E., to GS-12; DFAS-DE/S  
Williams, Susan, to GS-11; DFAS-DE/AFR  
Yerby, Mary Beth, to GS-11; DFAS-DE/AFR

## Military Airlift Command

Cherry, Robert S., to SMSgt; HQ MAC/ACX  
Winters, James K., to SMSgt; 1606 CPTS/ACF

## Strategic Air Command

Coulahan, John E. Jr., to Capt; Wurtsmith  
AFB/ACF  
Kauffeld, Keith A., to Capt; Grand Forks  
AFB/ACF  
Shields, John R., to Capt; K.I. Sawyer AFB/ACC  
Winningham, Lori, to Capt; Castle AFB/ACC  
Woosley, Barry, to CMSgt; HQ SAF/ACC  
Wright, George, to CMSgt; F.E. Warren  
AFB/ACF  
Zagata, James, to Capt; Grissom AFB/ACB

## Air Force Space Command

Peaden, Arthur W., to Maj; HQ  
AFSPACEOM/ACE

## U.S. Air Force Academy

Anderson, Terry W., to CMSgt; HQ  
USAF/ACF

## SAF/FM

Cvitanovich, Matthew, to LTC; AFCSTC/OS  
Holland, Jane W., to GS-11; SAF/FMBOP  
Lueb, Louise E., to GS-13; SAF/FMBOS  
Tyler, Patricia A., to GS-12; SAF/FMPC

## Air Force Organizational Excellence Award

Under Special Order GB-118, dated December 13, 1990, the **Office of the Assistant to the Under Secretary for Program Development\*** was awarded the *Air Force Organizational Excellence Award*. The citation accompanying the award read:

The Office of the Assistant to the Under Secretary for Program Development distinguished itself by exceptionally meritorious service from 11 August 1987 to 10 August 1989. During this period, members of the office excelled in providing a wide range of options, analytical products, and advice to the Secretary and Under Secretary of the Air Force which directly influenced the shape, scope and warfighting posture of the United States Air Force. The far reaching and substantive contributions of the office were particularly noteworthy in view of the competing demands for resources, a constrained fiscal environment, and the necessity for decisions to be made on a quick reaction basis. The value of the recommendations provided to the senior leadership were enhanced because of the office's untiring efforts to act as a bridge between the Air Staff and the Secretariat in evaluating program goals and objectives. The distinctive accomplishments of the members of the Office of the Assistant to the Under Secretary for Program Development reflect great credit upon themselves and the United States Air Force.

\* This office is now the **Deputy Assistant Secretary (Plans, Systems, and Analysis)**.



# RETIREMENTS



Mr Klobus

**Mr Claude Klobus (GM-15)** was Deputy Director, Program Management, Defense Finance and Accounting Service—(DFAS-DE) (39 years of service).

## Air Force Audit Agency

Bacon, Norma E., GS-6; Offutt AFB  
Batz, Willis E., GS-12; McClellan AFB  
Fouts, Wayne Lee, GM-13; Norton AFB/FSA  
Harris, Philip M., Capt; Randolph AFB  
Snyder, Alvin H., GS-12; Kelly AFB  
Stokes, Pearl L., GS-05; Norton AFB/DPC  
Veloz, Ramon O., GS-12; McClellan AFB  
Wideman, Troy L. Jr., GM-14; Norton  
AFB/DOOQ  
Williams, Lee E., GM-14; Kelly AFB

## Air Force Systems Command

Bluff-Sheppard, Lillie, GS-8; AFFTC/ACFC  
Doucette, Richard J., GM-13; ESD/SZC  
Greenawalt, Peter L., LTC; ASD/ACP  
James, Josephine K., GS-11; RL/ACFA  
Lee, Clarence H. Jr., GS-11; AFSC/ACFA  
McClaid, Louise W., GS-9; ESD/ACFQ  
O'Donnell, Ruth, GS-7; ESD/ACFA  
Singer, Irene L., GS-12; AFDTC/ACFA

## Air Force Reserve

Geary, Mildred E., GS-11; 403 TAW/ACB  
Miller, Roy W., GS-12; HQ AFRES/ACC  
Osterhus, Olav A., GS-11; 928 TAG/ACB  
Wood, Jack E., GM-13; 442 TFW/AC

## Air Training Command

Beatty, Patricia D., GS-5; Chanute AFB/ACF  
Brown, Freddie R., TSgt; Randolph AFB/ACFPT

Elizondi, Rudy, GM-13; Lackland AFB/ACF  
Harrell, Barbara A., GS-5; Chanute AFB/ACF  
Harvey, Betty J., GS-5; Vance AFB/AC  
Nevels, Sharon K., SMSgt; Randolph  
AFB/ACFM  
Richardson, Lynn J., MSgt; Mather AFB/ACF  
Voudren, Charles A., MSgt, HQ ATC/AC

## Defense Finance & Accounting Service—Denver Ctr

Bowman, Kenneth D., GS-12; DFAS-DE/P  
Corl, Jean L., GS-6; DFAS-DE/S  
Jenkins, E. Elton, GM-14; DFAS-DE/FA  
Whitten, Dean A., MSgt; DFAS-DE/L

## Electronic Security Command

Sheffield, Geraldine W., GS-12; HQ ESC/ACBO  
Carolan, Constance L., GS-12; HQ ESD/ACBP

## Military Airlift Command

Brewer, Margo, MSgt; 60 MAW/AC  
Daniels, Jacquelyn S., GS-12; HQ MAC/ACB  
Fry, Williard C., CMSgt; 62 MAW/AC  
Gorecki, Joyce, GS-6; 375 MAW/ACFC  
Poindexter, John T., SMSgt; 438 MAW/ACFPT  
Quintanna, Fred, GS-8; 1606 CPTS/ACF  
Rowe, Steven D., Capt; 60 MAW/ACF  
Silvas, James S., TSgt; 62 MAW/ACF

## Strategic Air Command

Churchward, Michael D., MSgt; Ellsworth  
AFB/ACFT  
Dickey, Billy L., MSgt; Dyess AFB/ACF  
Hutman, Kenneth, MSgt, Griffiss AFB/ACF  
Martinez, Frederick R., SSgt, Castle AFB/ACFM  
Ochs, Keith K., CMSgt; Malmstrom AFB/ACFP

## Tactical Air Command

Potter, Richard H., MSgt; 4 CPTS/CCF  
Spinella, Dominic J. Jr., TSgt; 347 TFW/ACB

## Pacific Air Forces

Lee, Ronald M., SMSgt; HQ PACAF/ACB  
Wong, Verna C.N., GS-12; HQ PACAF/ACB

## Air Force Space Command

Birchard, David C., MSgt; HQ  
AFSPACECOM/ACF

## U.S. Air Force Academy

Mueller, Leonard, GS-5; HQ USAFA/ACFPC

## SAF/FM

Thompson, Roy, Maj; AFCSTC/IS

## Ratings for Best Article of January 1991 Issue

### First Place:

*Changing Accounting & Finance Operations,*  
by Major Donald N. Gerhart (SAF/FM)

### Second Place:

*Need for Security Controls in Automated Financial Systems,*  
by Mr Lorne A. Dear (AFAA/FS)

### Third Place:

*Personal Financial Planning:  
Establishing a Credit Rating History for Your Spouse,*  
by Colonel (S) Glenn R. Zauber (SAF/FMPC)

# General Officer/SES Actions

---

## Retirement



**Maj Gen Charles D. Metcalf**  
Commander, Air Force Accounting & Finance Center  
Denver CO  
(35 years of service)

## Transfer



**Mr Gary W. Amlin**

**From:** Deputy Assistant Secretary,  
Accounting, Finance & Banking  
Washington DC

**To:** Deputy Director, Plans  
Headquarters, Defense Finance & Accounting Service  
Arlington VA

## Transfer



**Mr Clyde E. Jeffcoat**

**From:** Deputy Assistant Secretary of the Army  
for Finance and Accounting  
Indianapolis IN

**To:** Director, Denver Center  
Defense Finance and Accounting Service  
Denver CO

## Transfer



**Mr Jerome S. Coleman**

**From:** Director of Plans and Systems  
Air Force Accounting and Finance Center  
Denver CO

**To:** Deputy Director, Denver Center  
Defense Finance and Accounting Service  
Denver CO

## Transfer



**Mr Bernard A. Gardetto, Jr**

**From:** Assistant Deputy for Accounting  
Air Force Accounting and Finance Center  
Denver CO

**To:** Deputy Director, Columbus Center  
Defense Finance and Accounting Service  
Columbus OH



# Assistant Secretary of the Air Force Financial Management and Comptroller

---



---



*Best Cost Analysis Office  
Cost Analysis Officer of the Year  
Special Act & Service Awards*



*Accounting & Finance Officer of the Year  
Budget Officer of the Year  
Budget Civilian of the Year  
Special Act & Service Awards*



*Outstanding Contribution to Comptrollership - Officer*



*Accounting & Finance Airman of the Year  
Outstanding Contribution to Comptrollership - Airman  
Special Act & Service Award*



*Budget Airman of the Year*



*Outstanding Contribution to Financial Management - Airman*



*the Air Force*

# **COMPTROLLER**

Volume 25

Number 3

July 1991

JUL 05 1991

UNIVERSITY OF ILLINOIS  
AT URBANA-CHAMPAIGN

## **Comptrollers Support Desert Shield/Storm**



37th Tactical Fighter Wing Comptroller Division  
Tonopah Test Range  
Nellis AFB NV  
[Home of the F-117 Stealth Fighter]

**See Pages 4—7 for Articles Relating to Desert Storm**



# *The Air Force* **COMPTROLLER**

*Vol 25 Number 3*

*1 July 1991*

**USAF Recurring Periodical 170-2  
(AFRP 170-2)**

*(Reader-Per Copy Ratio 7 to 1)*

Published Quarterly in the Pentagon  
by the Assistant Secretary of the Air Force  
(Financial Management and Comptroller)

**Mr Michael B. Donley**  
*Assistant Secretary of the Air Force  
(Financial Management and Comptroller)*

**Mr C. Ronald Hovell**  
*Principal Deputy Assistant Secretary  
of the Air Force, Financial Management  
(Financial Management)*

The Air Force Comptroller is an official, non-directive departmental publication distributed four times annually under provisions of Chapter 12, AFR 5-1. Its purpose is to provide timely information to Air Force Financial Management and Comptroller personnel relating to mission accomplishment; to assist them in solving problems and improving efficiency of operation; to communicate new developments and techniques and to stimulate professional thought and development.

The Air Force Comptroller is published by the Assistant Secretary of the Air Force (Financial Management and Comptroller) (SAF/FM), Washington, DC 20330-1000. Contributions, suggestions and criticisms are welcome. Opinions expressed by individual contributors do not necessarily reflect the official viewpoint of the Assistant Secretary of the Air Force, the Comptrollers, or the Editorial Staff. Final selection of material for publication is made on the basis of suitability, timeliness and space availability.

Address communications to: *The Air Force Comptroller*, SAF/FM (Editor), Washington, DC 20330-1000. Telephone AUTOVON 227-5888.

**Ms Claire A. Claysmith**  
Editor

**Mrs Norma T. Salch**  
Assistant Editor

**DISTRIBUTION** *The Air Force Comptroller* may be purchased from the Supt of Documents, U.S. Government Printing Office, Washington, DC 20402.

**About the Cover:** The 37 TFW Comptroller Division was one of many units to receive a *Special Act and Service Award* for support of Desert Shield/Storm.

Personnel pictured—Standing L to R: SSgt Michael Windsor, TSgt Kathy Karr, Capt John T. Boland, SSgt Ken Duffe, MSgt Chris Orfe; kneeling L to R: TSgt Tim Lassiter, SSgt Rick Camillo, SSgt Melanie Rogers, Sgt Charlie Wiley; not shown: SrA Dale Mason; and SSgt Perry Vaughn, also not shown, due to being deployed to Operation Desert Shield/Storm.

## IN THIS ISSUE

Page

<b>1990 American Society of Military Comptrollers Air Force Individual Award Winners.....</b>	<b>3</b>
<b>A Budgeteer Soldiering in Saudi Arabia, by Capt James P. Actly.....</b>	<b>4</b>
<b>Desert Storm Emphasizes Wartime Planning, by Mr Lee Franklin.....</b>	<b>6</b>
<b>4th Annual DoD Financial Management Awards.....</b>	<b>7</b>
<b>Everything I Really Need to Know About Leadership, I Learned in Kindergarten, by Maj Thomas Frankenfield.....</b>	<b>8</b>
<b>Unit Cost Resourcing: Pathway to Progress or Conduit to Confusion, by Col Sherry Sims and Maj Paul Hough.....</b>	<b>10</b>
<b>ACES HIGH—MSgt Sandra W. Lail and TSgt Paul Gilmore.....</b>	<b>13</b>
<b>Notes from the Deputy Assistant Secretary, Budget, Maj Gen G.W. Larson, Jr (SAF/FMB).....</b>	<b>14</b>
<b>Notes from the Deputy Assistant Secretary, Cost and Economics, Mr LeRoy T. Baseman (SAF/FMC).....</b>	<b>15</b>
<b>The Assistant Secretary of the Air Force (Financial Management and Comptroller) Revised Organization.....</b>	<b>16</b>
<b>Notes from the Deputy Assistant Secretary, Plans, Systems, and Analysis, Mr John J. Nethery (SAF/FMP).....</b>	<b>18</b>
<b>Notes from the Auditor General of the Air Force, Mr John W. Boddie (SAF/AG).....</b>	<b>19</b>
<b>Notes from the Director, Defense Finance and Accounting Service—Denver Center, by Mr Clyde E. Jeffcoat (DFAS—DE).....</b>	<b>20</b>
<b>Notes from the Chief for Enlisted Matters, by CMSgt “Rip” Sewell.....</b>	<b>21</b>
<b>Notes from the Colonels’ Group, by Maj John W. Bengtson.....</b>	<b>22</b>
<b>Notes from the Comptroller Officer Assignments Section, by Maj Chris A. Domangue, Chief.....</b>	<b>23</b>
<b>Notes from the Standard Systems Center, by Mr Pat Foley, Director of Comptroller Systems.....</b>	<b>24</b>
<b>Notes from the Comptroller Training Division, by Capt Mark E. Stamps.....</b>	<b>25</b>
<b>Notes from the Professional Military Comptroller School (PMCS), by Maj Robert W. Oehrli.....</b>	<b>26</b>
<b>PMCS Class 91-B Graduates and “Idea Papers”.....</b>	<b>27</b>
<b>Promotions.....</b>	<b>28</b>
<b>Retirements.....</b>	<b>29</b>
<b>General Officer Reassignment/SES Retirement.....</b>	<b>30</b>
<b>SES Reassignments.....</b>	<b>31</b>
<b>General Smith Goes to SAC.....</b>	<b>Back Cover</b>

# 1990 ASMC Air Force Individual Award Winners

First Place—*Distinguished*

Second Place—*Meritorious*

Award	Major Command Headquarters or Higher	Unit Under Major Command
<b>COMPTROLLER/DEPUTY COMPTROLLER</b>		
<i>Distinguished</i>	Col Jack H. Mechanic HQ SAC/AC, Offutt AFB NE	Not AF
<i>Meritorious</i>	Not AF	Lt Col Kenneth R. Boerum 20 TFW/AC, RAF Upper Heyford UK
<b>AUDITING</b>		
<i>Distinguished</i>	Not AF	Stanley A. Borek AFAA/AUDGN, Robins AFB GA
<i>Meritorious</i>	Capt Larry J. Arnold AFAA/QLS, Wright-Patterson AFB OH	Peter H. Pham AFAA Area Audit Office (Det 725), Norton AFB CA
<b>BUDGETING</b>		
<i>Distinguished</i>	Not AF	Patricia A. Carey 842 CPTS/ACB, Grand Forks AFB ND
<i>Meritorious</i>	Not AF	William L. Rushing 3700 CPTS/ACB, Lackland AFB TX
<b>EDUCATION, TRAINING &amp; CAREER DEVELOPMENT</b>		
<i>Distinguished</i>	Lawrence P. Perszyk HQ AFAA/DPA, Norton AFB CA	Not AF
<i>Meritorious</i>	Maj Robert W. Oehrli CPD/AC, Maxwell AFB AL	Ralph F. Liebhaber AFIT/LSQ, Wright-Patterson AFB OH
<b>ANALYSIS &amp; EVALUATION</b>		
<i>Distinguished</i>	Capt James E. Pugh HQ USAFE/ACCC, APO NY 09094	Not AF
<i>Meritorious</i>	Not AF	1st LT Sara M. Riester 4 TFW/AC, Seymour Johnson AFB NC
<b>ACCOUNTING &amp; FINANCE</b>		
<i>Distinguished</i>	Not AF	Irene M. Montanez SA-ALC/FMFFSF, Kelly AFB TX
<i>Meritorious</i>	Not AF	Sally A. Smith 63 MAW/ACF, Norton AFB CA
<b>COMPUTER SCIENCE</b>		
<i>Distinguished</i>	Maj Gerald W. LaPoint HQ AFAA/DOT, Norton AFB CA	Not AF
<i>Meritorious</i>	Not AF	Danny Roger Herndon SSC/SMCF, Gunter AFB AL
<b>RESOURCES MANAGEMENT</b>		
<i>Distinguished</i>	Alice W. Holmes HQ TAC/DERB, Langley AFB VA	Not AF
<i>Meritorious</i>	Lynn Williams HQ AFMPC/ACB, Randolph AFB TX	Maj Patricia M. French Wilford Hall Medical Center/SGM, Lackland AFB TX
<b>MANPOWER MANAGEMENT</b>		
<i>Distinguished</i>	SMSgt Donald A. Woltman HQ SAC/ACFQ, Offutt AFB NE	Capt David A. Crawford Det 6, 7200 MES, APO NY 09755
<i>Meritorious</i>	Pamela G. Struzyk HQ ATC/ACCE, Randolph AFB TX	Not AF







## A Budgeteer Experiences *Desert Shield*

by Capt James P. Acly

When the Special Operations Command needed a budget officer for *Operation Desert Shield*, I volunteered, was accepted and deployed to Saudi Arabia from November 1990 until January 1991.

I'd like to share some ideas about the jobs we did and discoveries I made about myself. These ideas have to do with readiness—readiness I discovered as a budget analyst, an officer and soldier. Yes, a soldier! The type of readiness I'm talking about is being ready to serve anywhere at anytime and without looking for anything in return. We serve because it needs to be done and, of course, it is our duty to perform our jobs.

I had heard these words many time during my 15 years of military service, but as I talked about the deployment possibility with my family, I truly understood what "service" meant for the first time. When my 13-year old daughter asked me: *Poppa, what if you have to kill somebody?*, it really made me think hard. I had never thought about killing anyone. What would I do? But as I was to find out, being a good soldier was more important than being a good budget officer. Let me explain what I mean by telling you about my first day in Saudi Arabia.

My transportation was via the luxurious accommodations of the world's greatest Air Force. The C-141 was loaded with 50 or so people and 5 pallets, so the ride was nice and cozy. We had lots of time to sleep and I gratefully took full advantage of the opportunity. It was great! You didn't have to worry about falling over because you had people on both sides to hold you up.

After the lovely ride, I reported immediately for my first day of work, which was Sunday, December 1, 1991. I was tired, a bit dazed and confused. I reported to a guy who was all soldier. He was a 32-year active duty veteran, an Army lieutenant colonel in Special Forces. He was lean, mean, and fit the picture you'd imagine. He both surprised and pleased me when he told me that at 0900 there would be a chapel service down the hall and I was welcome to attend.

That sounded good to me. There I was in the desert, in Saudi Arabia, and my first significant task was going to enable me to worship my God. Because of the press we had been getting about the Saudi's intolerance of Christianity, I had expected a limitation on religious activities. But there

we were, about 30 or so people, worshipping the same God as our families back home.

As the service neared the end the preacher said: *Let's have communion now; everyone stand and sing "Amazing Grace."* As I stood, I heard the words come out loudly: **Scud Alert!** My mind began racing. I'm no rocket scientist, but I did know those were not the first words to "Amazing Grace."

Everyone was getting pretty excited, I thought: What's a Scud? What do I do? Everyone had donned gas masks and bolted for the door. I reached for my mask and put it on, racing, moving and breathing faster and faster. Words were being yelled everywhere as I got into the hallway and followed the crowd to the shelter: *This ain't no drill! How many? Did they really launch?*

We went down four flights of stairs to a tunnel for shelter. I noticed a strange kind of quiet had fallen over the place as the muffled voices of gas-masked faces mumbled names and questions. I knew at that point of Desert Shield the common fear was that if Saddam launched a preemptive strike, it would begin by launching chemical weapons. We were waiting for the thuds. Every sound became important as the hush fell on us.

You know what James, I thought, you don't know if your gas mask works. Yes you're breathing, and yes it's sealed, but do you really know if the mask will protect you? Do you remember how to check?

I had been at the Pentagon for almost three years—no chemical warfare training there. Thinking back, even if I'd had the chemical warfare training I was used to at a base, I'm still not sure I'd know.

### Questions I Asked Myself

This thought triggered other questions that raced through my mind:

**What about the weapon I had at my side?** It was there and with real bullets and everything. Let's see, the last time I had fired a weapon was 1984. WOW! It had been 6 years since I had even fired a gun. Not only did I have doubts about loading and firing it, but could I hit something?

**What would have happened if we had been hit and had to evacuate the shelter?** There I was, a captain, with a bunch



of NCOs and the boss; if the boss didn't make it, the NCOs would look to *me*, the *Captain* for leadership. Could I serve them? How were my leadership skills? We hadn't practiced that as a staff officer in the Pentagon.

**Were my communication skills good enough?** Let's face it, for a staff officer good communication skills involve being able to get a letter through the colonel on the first draft. That didn't matter much in Saudi Arabia. I wondered: Are my verbal skills sharp enough that I'd be able to get thoughts across clearly the first time. Could I explain myself? Could I listen and understand things clearly in this new environment?

**Was I physically fit?** If we really had to run up the stairs and dash away in a ground attack, would being able to run 1½ miles in 13 minutes once a year *really* mean I was fit?

**What about weight control?** I hoped that I was not one of those guys who starved themselves for a week to get one pound under the maximum weight allowed.

By this time, I was standing beside my chemical bag which was full of things I hadn't used or even thought about using for a long time—things I needed to survive. What about the Atropine injectors, the "2Pam Chloride," the chemical detector paper? Could I use them? Did I remember? What about the "WEB Gear?" Which side was the front? Would I remember? As for other personal equipment, could I use it?

### Comptroller Impact

As comptroller personnel, we are victims of routine, kind of "unglamorous" work. Without glamour, perhaps we don't think enough about our daily impact on soldiering. After all, when was the last time you, a comptroller person, thought about the impact you could have on whether people live or die? You do have an impact every day, no matter where you are in the organization. For example, how confident are your pay customers in you? As the only "money-guy" at SOCCENT, I fielded pay problems for the staff. Our headquarters consisted mostly of augmentees from all branches of the services and many places. I quickly noticed two groups of pay customers, those who were confident of their pay service back home and those who weren't. The confident ones simply assured me that they'd be taken care of; the ones who weren't confident came to me almost daily worrying and taking time out of their schedules to try to solve problems a clerk back home was not solving. Our soldiers needed to concentrate on doing their jobs because it meant their survival.

What about budget officers? Do they deal in life or death matters? Are budget priorities sequenced so that those things which will equip people to survive a war are considered first, or are they sequenced so that what will "sell" goes first? It is the responsibility of the Air Force budget officer to train the leadership to understand the mission and fund it first, then defend those priorities so well that funding is available. However, at the end of the year which holes get filled first—new furniture? I found out that you don't need a desk to survive; I didn't have a desk over there and I survived.

Funding new desks cannot be the first priority, no matter how nice they are to have.

Do your subordinates have good-soldier skills? It is the leadership's job to provide them. Whether civilian, airman, or officer, it is the leadership's obligation to subordinates and colleagues to provide the resources (including the time) to learn all of the things that I have talked about in this article.

One other thought you might consider. Do you tend to put off decisions that affect things because you figure "it won't happen tomorrow" or "it'll never happen?" Well don't, because it might and can happen. What follows is a good example.

In 1981 I joined the West Virginia Army Guard because they paid tuition at West Virginia colleges for Guard members. I had been in the Navy for four years, so I was able to join the Guard for a one-year trial enlistment. My friend Larry and I joined for that one year. We were in a Combat MP Company as POW escorts. It was great. Our drill weekends were usually occupied by chasing each other through the woods, yelling "bang-bang" at "enemies" and arguing with each other whether or not we'd been "shot." It was like playing army for \$125 a month as well as getting our tuition paid. I couldn't believe it!

At the end of the year Larry and I had to decide whether to reenlist or not. I still needed my tuition paid, so I planned to re-up. Larry didn't. His wife was worried that if there would be a war Larry would have to go, and she didn't want him to go. I explained how ridiculous this worry was; after all, in all of Vietnam no Guard POW escort company went, and chances were so remote that it was hardly worth a moment's worry. She still didn't buy it, and Larry got out. I stayed in.

When I returned from Saudi in January 1991, Larry and I visited with each other and talked about our friends in that unit. We discussed how they must be feeling over there. They were there. They escorted *real* POWs, *real* Iraqi's. They didn't have to yell "bang-bang"—their guns did it automatically. They didn't have to argue over whether they got hit. They would know.

Are you prepared to be a soldier? How is your personal readiness? In order to measure, just answer these simple questions: Could you leave tomorrow? Could the people you are assigned to lead survive? *Desert Shield/Desert Storm* have proven we must be ready to go anywhere at anytime. Are you ready for wartime service and the job you are assigned to do?

Capt Acty is a Budget Officer for the Comptroller Resources Division, Air Comptroller Directorate, National Guard Bureau, Washington, DC. He attended Shepherd College, Shepherdstown WV, with an emphasis in industrial design and psychology. He spent four years in the U.S. Navy, deploying twice aboard the USS John F. Kennedy. He spent three years with the WV Army National Guard prior to joining the WV Air National Guard in 1984. He was commissioned a budget officer in the WV Air Guard in 1986 and has been on voluntary active duty in his current assignment since 1988. Capt Acty is a member of the ASMC.





---

# Desert Storm Emphasizes Wartime Planning

by Mr Lee Franklin

---

Desert Shield/Desert Storm has shown that wars do happen, can come about quickly, and that comptroller support *is* required in the war effort. As comptroller personnel we must be prepared and trained to do our part.

Desert Shield/Desert Storm will provide valuable lessons that can be used to better prepare comptroller personnel for future operations. Already, "lessons learned" are being written to document problems that need to be addressed and corrected. As problems are analyzed and corrective measures taken, they will be published and sent to field offices for consideration in preparing wartime plans.

Prior to Desert Shield/Desert Storm, the comptroller community had involved itself in some projects to ensure wartime manpower requirements for deployment were documented, and that personnel would be deployed in the most efficient way possible along with the tools necessary to do the job. The following provides an update on some of the ongoing warplanning efforts of the comptroller community.

*Force Sizing (FORSIZE)*, which is the process of determining the size of the force necessary to support combat forces, is extremely important when justifying the need for blue-suiters in comptroller disciplines. In order to justify keeping blue-suiters, there must be a wartime requirement for them. To quantify that role, the Accounting and Finance community, DFAS-DE (formerly AFAFC) and MAJCOMs conducted a study over a period of two years regarding comptroller requirements during wartime. Each functional account code (function) was reviewed. Basic questions were asked; i.e., what peacetime functions would also be performed in wartime, what functions performed in peacetime would not be performed in wartime, and what functions must be added because they are unique to the wartime environment? Using these questions, a list of tasks was built to identify those required in each functional area. Then, the number of hours required to perform each of the tasks was determined. The result was the number of manpower authorizations required for each type of installation, i.e., main operating

base (MOB), collocated operating base (COB), and geographically separated unit (GSU). The number was based on a representative population size. Additives to this number are provided for as population size increases or the number of GSUs supported increases. Once this work was completed the results from the study were validated by the Air Force Special Staff Management Engineering Team (AFSSMET). The standard is currently in publication.

It is important we not narrow our focus to just total numbers of manpower spaces. The emphasis should be placed on the concept of operations. If, for instance, the standard reveals a main operating base (MOB) with a population of 5,000 requires 66 comptroller personnel, a collocated operating base (COB) with a population of 2,500 requires 28 comptroller personnel and a geographically separated unit (GSU) with a population of 100 requires one disbursing technician, then this can be used as a guideline for supporting a given number of personnel no matter what the scenario or location. This is what the new wartime standard does for us; it provides the basis to support our concept and the sizing to enable us to meet the anticipated need in a wartime scenario. Desert Shield/Desert Storm will undoubtedly result in a review of the standard. This will provide an opportunity to make improvements on this effort where necessary.

*Unit type codes (UTCs)* are the basic packages used for deployment of comptroller personnel and they have been revised. The UTCs for logistics to accompany the personnel are still in the development stage. The new codes are designed to package our personnel better, in order to get the right skills in place at the right time. Also, better packaging results in fewer line items on the Time Phased Force Deployment Document (TPFDD). This makes tasking, as well as printing the TPFDD, considerably easier. Unfortunately, the new UTCs were not in the system and available for use prior to deployment for Desert Shield. The analysis of Desert Shield/Desert Storm operations should indicate how well the old UTCs met requirements and will help to determine whether the new ones are adequate to meet future needs.

The two terms *Combat Support Task Force (CSTF)* and *Home Base Sourcing* will probably be heard more often in the future. The CSTF resulted from a 1989 Operations and Logistics conference and was chartered with finding better ways to provide combat support for the Air Force wartime mission. The CSTF focused primarily on how to best prepare CONUS units to arrive "full up" and ready to fight at the deployed location. The problem to be resolved was that combat units were being built by UTCs from many different bases. Combat units arrived at the deployed site without a concept of operations, training, or the teamwork required to successfully operate and defend the base. The command structure was not well-defined; personnel hadn't previously worked or trained together; and commanders didn't know the key personnel in agencies under their command. These things occurred because some 50% of personnel deployed came from as many as 44 different locations. Therefore, the initial days at the deployed location were spent in developing an organizational structure.

To correct this problem, some new initiatives are now being studied. Home Base Sourcing ties personnel deployment to a weapons system. It requires that all support for a weapons systems, to the extent possible, deploy from the unit where the system is based. This allows for personnel to train together, key personnel to be known to the commander, and all personnel to arrive at the deployed location at the same time and be prepared to start operations immediately. For example,

base comptroller personnel would mobilize to support the unit rather than bringing in support from another unit. CONUS bases would then be backfilled depending on the remaining mission at the installation. This new approach would allow a unit to deploy more efficiently and be more effective upon their arrival.

Warplanning is expected to be a hot topic for the foreseeable future. As "lessons learned" from Desert Shield/Desert Storm are analyzed there will be actions necessary to update our methods of doing business, including the training of personnel so that they are better prepared to perform in such situations. The better the plan and the more preparation there is the better the support there will be for the mission. Expect to hear more in the months ahead regarding this vital process.

Mr Franklin is a Comptroller Plans Officer for the Assistant for Comptroller Support, Deputy Assistant Secretary, Plans, Systems and Analysis (SAF/FMPC), Washington DC. He holds a bachelor's degree in management from St Leo College, FL, and attended the Comptroller Staff Officer Course in 1986. Mr Franklin spent 21 years in the USAF with his last assignment as Chief, Network Assistance Division in the Directorate of Network Operations at the Air Force Accounting & Finance Center, Denver CO, prior to entering civil service in April 1990. His first position with civil service was as a Comptroller Warplans Analyst for the Directorate of Comptroller Support (AFAFC/CWX), also with the Accounting & Finance Center. He is a member of the ASMC.



## Fourth Annual DoD Financial Management Awards

### *Financial Management Systems Award*

#### **First Place:**

Mr Rick Deal  
Ms Allison White  
TSgt Raymond Maas  
Accounting & Finance Development Team  
Air Force Development Test Center  
Eglin AFB FL

### *Financial Management Initiative Award*

#### **First Place:**

Ms Sally A. Smith  
63 Military Airlift Wing  
Norton AFB CA

#### **Second Place:**

Maj Oswaldo Y. Mullins  
Headquarters Air Force Logistics Command  
Wright-Patterson AFB OH



---

# Everything I Really Need to Know About *Leadership*, I Learned in Kindergarten \*

by Major Thomas Frankenfield

---

\* From *All I Really Need to Know I Learned in Kindergarten* by Robert L. Fulghum. Copyright (c) 1986, 1988 by Robert Fulghum. Reprinted by permission of Villard Books, a division of Random House, Inc.

---

The intent of this article is to have a little fun while taking an honest look at our basic responsibility in comptrollership—dealing with our people. I'll base my comments on the book, *All I Really Needed to Know I Learned in Kindergarten*, by Robert Fulghum. It is a wonderful little book full of light-hearted stories about life. In one of his stories, he challenges his readers to consider some of the "common sense" ideas we all learned as children in light of our adult world. As most of my friends can attest to, I don't corner the market on common sense. Now that I've read Fulghum's book, I'm even more convinced we already know how to be "exceptional" people managers. It isn't complicated; we learned it in kindergarten.

So, let's look at people management from Fulghum's folksy point-of-view to see if it applies, especially in our comptroller community.

★ **Share Everything.** This means good and bad news, too. It's a good basic practice for anyone. In our business, Accounting and Finance, Budget, and Cost are the key players of the Comptroller management team. How do they rate as a team? Are they sharing or competing for "face time" with the boss? Real teamwork means sharing. The opposite is often "empire building," which is contrary to good organizational management. We have a choice to use our individual strengths and weaknesses for team building or team bashing. How do we share with our colleagues? Are we playing politics or playing on the same team? Are we sharing or are we being competitive within our organization?

★ **Play Fair.** This is closely linked with sharing. It's really a basic integrity issue, isn't it? Playing fair means being honest, too. How do we make the rules on additional duties? How do we rank

our staff's performance? Are we counseling the poorer performers and giving them a chance to improve? Are we rewarding the achievers? Do we have favorites? Have you ever told anyone that somebody was a loser? Being fair isn't a method of management—it's a way of life.

★ **Don't Hit People.** My first reaction is my colleagues wouldn't hit anyone. Let's take this a little further though, by extending the meaning of hitting. Hitting can be more than physical. How about verbal abuse? Do we praise in public and chastise in private? A public chewing can be more painful than getting punched sometimes. Do we tolerate others that do this? How do we handle others' failure?

★ **Put Things Back Where You Found Them.** Look in your desk drawer. Is there anything there you've borrowed? If so, maybe the other person is looking for it. This can be a secretary's nightmare. Where do all those phantom file folders or regulations go? What about floppy disks—do they gravitate into brief cases? The British say lost items "went missing." What goes missing in your organization?

★ **Clean Up Your Own Mess.** This goes beyond the coffee pot, although in our office that's an area of tension. Be responsible for your mistakes. Most supervisors are willing to work through problems. Hiding them always causes difficulty, especially when someone like the Inspector General comes to town. Your mess shouldn't be delegated to others. If you did it, admit it. What about changing jobs and leaving a mess for the next person? Many of us have been victims, but have you ever done it? After all, if you're imperfect—you're just human.

★ **Don't Take Things That Are Not Yours.** We need to go beyond pens and pencils in this area. Do you have any idea thieves in your organization? How about you? Do you take credit for subordinates work? It's amazing how we want our top leaders to present awards but not know our failures. If immediate supervisors are in the thick of things day-to-day, they should present the good news as well as the bad. An ounce of credit usually produces pounds of respect and tons of new ideas.

★ **Say You're Sorry When You Hurt Somebody.** This is another tough one for most of us because we have to show our humanness. Isn't it really easy to hide behind our rank or position? We all wear different masks like a clown, a perfectionist, a nice person, or a tough person. These keep others from getting too close to us. Saying your sorry means taking time to see who gets hurt. An apology not only saves face but increases respect in others' eyes.

★ **When You Go Out into the World, Watch Traffic, Hold Hands and Stick Together.** Teamwork! Teamwork! Teamwork! This brings back the old PME phrase, "Cooperate and Graduate." The very essence of our duty as managers is to work together. How many times have teams of average players beaten the team with a "Superstar" without a team concept? Every office has the potential to be *Number One* right now—"Cooperate and Celebrate." Every one is a Superstar!

★ **Live a Balanced Life—Learn Some, Think Some, Draw and Paint, Sing and Dance, and Play and Work Everyday.** This is one we knew about in our youth but "grew out of." Professionals teaching courses like stress management tell us what we already know—relax and enjoy life. Using the left side of the brain (the creative side) can help us better crunch our numbers, analyze our reports and relate to our customers. Add this one to your organizational checklist. How many people have hobbies? Having fun is an essential ingredient of team building.

★ **Take a Nap Every Afternoon.** My first reaction was to omit this one, especially in this age of manpower cuts. Look again. In kindergarden, who took naps during nap time anyway? At best, we rested. Most just put their heads down. My mind always wandered instead of sleeping. We need to do this in our workday too. Take five once

in a while to just relax—alone. Let the mind wander a bit. Visit some mountain streams or your favorite vacation spot at the beach. Recharged batteries are more valuable than drained ones.

★ **Warm Cookies and Milk Are Good for You.** An organization that shares their cakes, coffee and lunches is a healthy office. Of course, it's not the actual consumption that's the issue, but the time we take to interface. Are you taking time to have birthday celebrations? Is there a CINC-FUN in your organization?

★ **Be Aware of Wonder.** Where have all the dreamers gone? Actually, they're sitting in your organization. How have their dreams worked out? We all have dreams. Ask people why they joined the comptroller field. Was it a hope to be a CPA some day or because our career field looked progressive? Do we work together as a team to make each other's dreams come true? Or do we just keep our dreams bottled up inside? Do our people say: "*Heck, who would listen anyway?*" Do you know the ambitions of the last three people who left your office?

Fulghum's challenge calls us to look deeply at the way we handle ourselves as managers and as persons. Ask yourself, *How does my office relate to the 12 basic themes discussed?* The bottom line is: The "manners" we learned years ago are the basis of our interpersonal relationships in the work place today. Yes, the words may be a bit different and we're all in distinct situations but the concepts are identical.

So, as comptroller professionals we need to take time to relearn some of the lessons from life's simpler days. After all, a dash of common sense can really spice up our recipes for management theory. Keep smilin'!





---

# Unit Cost Resourcing:

## *Pathway to Progress or Conduit to Confusion?*

by Colonel Sherry Sims

and

Major Paul Hough

---

Unit cost resourcing (UCR) is one of numerous management initiatives intended to improve how the Department of Defense (DoD) does business. But will it result in progress or confusion? It's too soon to say. UCR can *potentially* result in *either* real progress toward improved resource and financial management *or* a rerun of the zero-based budgeting scenario. Where along that spectrum of possible outcomes it falls will depend in no small part on how well we understand *what it is* as we decide *how to do it*.

Conceptually, UCR is straightforward. Funding is allocated by determining a function's total cost per unit of output, projecting users' demands for the output, providing users the required funding and then charging users for the output they consume. Further, the concept is not new to the DoD. "Customers" have been purchasing goods and services from revolving funds for some time now. What's different is OSD's goal of applying UCR principles to all support functions. In fact, if fully implemented, UCR promises to fundamentally change financial management throughout the DoD. Why undertake such an ambitious program at all? What potential benefits justify the turbulence this initiative is likely to cause in the short run? And just what are the downside risks? This article addresses these questions.

### The Rationale

The basic impetus behind current UCR initiatives, as with most other ongoing initiatives, is cost reduction. The specific justification, in this case, is threefold. First, **Presidential Directive 12637**, signed in 1988, directed all federal agencies to improve efficiency by aligning costs to outputs and establishing productivity goals. Second, the DoD needs to reduce the support budget. Inefficiencies in the support "tail" are being paid for with force structure. Finally, most O&M funding is justified separately from forces. Proponents of UCR

maintain that this leads to an imbalance between resource requirements and resource allocation, and that by explicitly associating costs with outputs this imbalance can be redressed. A classic example is deciding how many resources should be allocated to base support functions. Absent any real connection between output requirements and cost, you're left with some combination of "fair share" and fixed cost arguments as the basis for allocating resources. Whereas, under UCR ground rules, base support customers would decide how much support output they want, and then pay for it. While these reasons serve as justification for undertaking UCR, the underlying philosophy is actually much broader.

The unit cost "philosophy" holds that DoD's output is operation of military forces. Therefore, all costs should be tied to the weapons systems which comprise those forces. But this would be an enormous, perhaps overly ambitious, first step, so why not tackle the support functions first—especially since reducing the cost of support functions is a priority concern anyway. Moreover, business tools—such as those associated with unit cost resourcing—are thought to be appropriate for support areas. For example, if you can compute the *total* cost of producing an output, you have the basis for charging customers. And if you have the basis for charging customers, then you have the means for letting the user, not the supplier, determine the level of required output. This philosophy reflects a view of the "economics" of resource allocation which helps to explain why UCR proponents are convinced that it is a better way of doing business.

The resources available to produce any output are people, material, capital assets and time. Dollars are *not* a resource, but rather, pay for resources. Resource requirements are driven by the output's demand (how much of what is needed when) and how the output is generated. The demand for an output should be an external (to any organization) function. *How* the output is generated should be an internal function. The

organization determines the resource mix and the procedures used to convert the resources to outputs. Different ways of producing an output will require different quantities and types of resources and will, consequently, have different costs. Knowing the total costs of the inputs to a process is, therefore, essential to effectively assessing the best method of combining those inputs to produce goods and services. Importantly, reducing available funding does *not* reduce the cost of doing business. A reduction in the cost of doing business requires a reduction in resources. To reduce resources, either the quantity/quality of the output has to change or the process by which the output is produced has to become more cost effective. Thus, we come "full circle." Why is UCR being pursued? The impetus is cost reduction. But choosing UCR as the best way to reduce support costs reflects specific near-term problems, a particular philosophical view of DoD's output and an economic model which emphasizes the importance of total cost visibility. It's one thing, however, to believe in a concept; it's quite another to make it happen. A quick recap of where the implementation stands will provide insight on how OSD envisions UCR becoming a reality.

### UCR Status

Activities aimed at moving toward unit cost resourcing as a way of doing business have been underway for over a year. Overall, the implementation appears to have three major thrusts.

**Cost per Output.** Cost per output measures are being developed for selected business functions. The initial set included depot maintenance, supply depots, supply ops (inventory control points), commissaries, recruiting, military training and health. Subsequently, OSD added Research Development, Test and Evaluation (RDT&E), accounting services and, most recently, transportation and information technology facilities. Others will follow. For each business function, OSD forms a multi-service, multi-functional task force to first define the output measure and then identify source data. The Defense Manpower Data Center (DMDC) is developing an automated means of converting existing accounting and workload data into cost per output information and providing on-line access to this information. This unit cost network is expected to be completed by the end of June. Meanwhile, cost-to-output "mappings" have been defined for the initial business areas, and data is flowing from installations to the DMDC.

**"Total Cost" Definitions.** A key element of OSD's proposals is that the cost to produce an output should

include *all* costs: direct, indirect, general and administrative (G&A), depreciation, amortization of intangible assets and depletion of natural resources. For example, the stated policy is that capital assets purchased after 1 October 1990, and which cost more than \$15,000, are to be depreciated. Of particular importance is the fact that base operating support, real property maintenance and base communications (G&A) are envisioned to become reimbursable accounts. That is, they will fully recover the total costs of providing the services from all other functions on an installation.

**Revolving Funds.** The third "thrust" of UCR implementation is the increased use of revolving funds. Revolving funds already embody the principles of unit cost resourcing. This includes tying funding to actual workload. Additionally, revolving funds are inherently more flexible and, thus, better equipped to adjust to changing demand. Moving depot level reparables to the stock fund was an early action in this arena. More recently, OSD is moving to establish two new revolving funds. The first, *Defense Business Operations Fund (DBOF)*, will include all existing stock and industrial funds for all military departments. Additionally, many of the business areas identified as cost per output functions will eventually move to the DBOF. For example, OSD expects users of accounting and finance services to purchase those services from the DBOF in FY 92 (the Air Force will probably not be in a position to distribute funding to the end users of headquarters accounting services until FY 93). The second fund OSD has proposed is a *Military Personnel Revolving Fund*. When established (currently projected for FY 1994) organizations will have to pay this fund for military personnel. Moreover, the "prices" charged for military personnel would reflect all associated costs—medical and training, for example—not just pay. Taken to its logical conclusion, UCR seeks to eventually place all support activities into one of the two revolving funds.

### The Risks

The potential benefits mentioned earlier are considerable. Total cost visibility can lead to better-informed, and thus, more cost-effective decisions about how to produce an output. Allowing customers to determine how much of what support is produced can better match resources to peacetime operational requirements. And successfully aligning costs to outputs will enable decision-makers to reduce costs by either changing the output or changing the process—rather than simply reducing the funding and "betting" that balanced programs will result. While the potential



## Unit Cost Resourcing . . . (Cont'd)

benefits are considerable, UCR does not come without some downside risks.

**Peacetime Vs Wartime Focus.** UCR focuses on peacetime efficiencies. Some peacetime "inefficiencies," however, are wartime capability. Examples include communications, civil engineering (Red Horse, runway repair) and depot maintenance surge capability. Decisions on sources of input based solely on cost could very well reduce wartime capability. OSD maintains this is not their intention. However, UCR will require managers to fully understand what level of productive capacity is necessary for mobilization requirements.

**Fixed Vs Variable Costs.** Under UCR "rules of engagement," budget authority must be earned; is based on quantity of output times cost per unit of output; and assumes that all costs are variable. If the fixed costs are significant, however, then the function would be chronically underfunded in an environment of declining output. And if a similar scenario is occurring across the DoD, the budget execution problem could be enormous. Note that the problem is not unit cost resourcing. The problem is being able to identify fixed and variable costs. If we can develop a verifiable method for segregating fixed and variable costs, OSD will incorporate the results into the cost-per-output algorithms.

**Other (Practical) Concerns.** If UCR becomes a reality, a number of problems will need to be resolved.

For example, if we allocate military personnel costs across functions, how do we manage end strengths? Another problem is how to make postulated incentives work. Specifically, one of the anticipated benefits of UCR is to "incentivize" wing commanders by decentralizing financial execution. Yet, items (and increasingly, functions) are centrally managed. It's unlikely that decisions will change much if it takes years to see the results. Yet another area which will require attention is changing existing laws, directives and regulations. UCR can be overlaid onto existing financial management processes, but only with a significant increase in workload—and confusion (ala zero-based budgeting). Finally, and perhaps most significantly, education and training (or more precisely, retraining) is an enormous problem. The necessary training is "doable," but will take time.

### Conclusion

UCR is worth doing. The potential gains in the quality of both resource and financial management are considerable. But those gains will not be realized without the active participation of "players" in every echelon of the DoD. The real work has barely begun. The "risks" described above need to be recognized not as reasons for shelving UCR, but rather, as impediments to realizing the benefits. That is, they are problems we need to solve. They also send a signal about the pace of UCR implementation. It's important we take the time to do it right. Progress or confusion? That's largely up to us.

Col Sims is the Vice Commander of the Air Force Cost Center. She holds a BS in math and physics from Carson-Newman College. She is a distinguished graduate of Squadron Officers School, the Air Command and Staff College, and the Industrial College of the Armed Forces. Prior assignments include Commander of the 48th Comptroller Squadron at RAF Lakenheath and Chief of the Budget Operations Division at HQ USAF. Col Sims was the recipient of the Air Force Base Comptroller of the Year Award in 1987. She is a member of the American Society of Military Comptrollers.



Major Hough is a cost analysis officer at the Air Force Cost Center in Arlington, Virginia. A graduate of the USAF Academy, he holds master's degrees in geography and public administration and is a Certified Cost Analyst. He is a graduate of FMCS Class 18A. Prior to his present position, Major Hough was a DA/D Research Fellow at RAND Corporation, Santa Monica, CA, and was assigned to both the Directorate of Cost and Management Analysis and the Directorate of Budget and Manpower, Tactical Air Command, Langley AFB VA. He is a member of the American Society of Military Comptrollers.





## ACES HIGH



**MSgt Sandra W. Lail**  
**Chief, Paying and Collecting**  
**81st Tactical Fighter Wing (USAFE)**  
**RAF Bentwaters UK**



MSgt Lail is a native of Winter Haven FL and enlisted in the Air Force in 1974. After completing basic training she received a direct duty assignment to Myrtle Beach AFB SC in the customer service unit of the CBPO as an administrative specialist.

MSgt Lail retrained into the Accounting and Finance career field and was assigned to Lackland AFB TX in February 1978, where she started her finance career as the Medical Dental Materiel Supervisor. In March 1981 the Medical Dental Unit was rated Excellent by the ATC Management Effectiveness Inspection (MEI) team and MSgt Lail received the Professional Performer award for her efforts. She also worked in Commercial Services and Quality Assurance while at Lackland.

In August 1981, MSgt Lail was assigned to RAF Lakenheath UK as a Materiel Accounting Specialist and NCOIC of Accounts Control and Paying and Collecting respectively. While assigned to Lakenheath, MSgt Lail was a Distinguished Graduate of the 3AF NCO Leadership School and was selected as the Comptroller Squadron NCO of the Quarter.

MSgt Lail was assigned to Kelly AFB TX in 1984 where she worked as NCOIC of Travel Accounting, Travel Pay, Military

Pay and Accounting and Finance. At Kelly, she planned, organized, and implemented a consolidated customer service unit as well as a satellite disbursing office in support of HQ Electronic Security Command. The office received a Special Acts and Services Award from HQ AFAFC (FY87) for this effort. Her personal contributions to the success of the office did not go unnoticed as evidenced by the string of awards she won: ATC NCO Academy Leadership and Management Award, 1985; San Antonio ALC (SA-ALC) NCO of the Year, 1985; San Antonio Chamber of Commerce Outstanding NCO of the Year, 1986; AFLC NCO of the Year 1986 and AFLC nominee for the Twelve Outstanding Airmen of the Year for 1986; 2851 ABG NCO of the Year, 1987; and American Society of Military Comptrollers, Alamo City Chapter, Outstanding Accounting and Finance Enlisted Technician of the Year, 1987.

Since May 1988, MSgt Lail has been assigned to RAF Bentwaters UK as Chief, Accounts Control. Her section received an Excellent rating from the USAFE Unit Effectiveness Inspection in August 1989 and she was recognized as the Comptroller Squadron Senior NCO of the Quarter twice, Senior NCO of the Year for 1989, and 81st Tactical Fighter Wing Senior NCO of the Quarter for the 3rd quarter, FY 90.

MSgt Lail is an active member of the American Society of Military Comptrollers and the Air Force Sergeants Association. Her commitment to excellence, dedication, and outstanding leadership abilities has reaped huge dividends for herself and every unit she has been associated with. She is the type of strong leader needed in today's Air Force and is definitely **ACES HIGH!**



**TSgt Paul R. Gilmore**  
**Budget Analyst**  
**Computer Systems Division (AFCC)**  
**Gunter AFB AL**



TSgt Paul Gilmore entered the Air Force in December 1976. He performed in a variety of jobs in both Commercial Services and Materiel at Goodfellow and Little Rock AFBs before departing overseas. He served a remote tour at Headquarters Air Forces Iceland (AFI), Keflavik AB,

then chose inter-theater transfers to RAF Alconbury UK and HQ USAFE where he worked in Accounts Control.

Upon his return to the United States, he was assigned to the Computer Systems Division (CSD) as a budget analyst. CSD, like USAFE, has funds suballotted to many locations that are geographically separated by great distances. His primary duties were in the funds control operation of the Budget Support Division. He reduced the time to prepare funding messages from 5 days to 1 day, and during FY 90 closeout to minutes. In the past, funding documents were not finished until 15 workdays after the end of the month. Now, TSgt Gilmore completes them routinely within 5 workdays. He uses his knowledge of the

Accounting and Finance database and query language program to permit ad hoc reporting of obligation status. Budget analysts may now receive tailored reports showing such things as obligations by ADPE Limitation, Responsibility Center/Cost Center (RC/CC), Budget Activity Program Code or by program. These reports, generated on a real time basis, are very effective for budget what-if and cut drills. The Budget Operations Division, using one of his reports to control Operations and Maintenance funding, obligated 99.9% of a \$119 million program.

TSgt Gilmore applies his knowledge of the query language program to the Command Budget Automated System (CBAS) database and generates ad hoc reporting to give budget analysts increased insight into historical trends and data. He is presently working the rehousing of Comptroller terminals for the CBAS and Accounting and Finance Systems from Zenith Z-248 microcomputers to an AT&T multi-user computer, making his reports electronically available to more users within the directorate. He is working with the three Division subordinate Centers' AFOs to permit read only access through DDN to allow ad hoc reporting of their obligation status.

TSgt Gilmore's initiatives are contributing to more effective use of existing computer assets, man-hour savings and better overall financial management for the CSD. He is truly recognized by his peers and supervisors as a person who can make it happen—**ACES HIGH.**







NOTES FROM THE:

## *Deputy Assistant Secretary, Budget*

Maj Gen G.W. Larson, Jr, Deputy Assistant Secretary (Budget)

DSN 225-1875

**SAF/FMBI Reorganization.** The Directorate for Investment has reorganized. In simplest terms, SAF/FMBID is no more and RDT&E appropriation management and budget responsibilities are realigned to SAF/FMBIA and SAF/FMBIO.

SAF/FMBIA will be Aircraft and Technology Programs; SAF/FMBIO, Missile, Space, and Other Programs. Specific program assignments are made to each of these two offices which create responsibility in one place for budget tasks, for the assigned programs, extending to both procurement and RTD&E. As a general matter, SAF/FMBIA has those programs in or destined for aircraft procurement, the associated RTD&E, plus Technology Base, Defense-wide and infrastructure RTD&E; SAF/FMBIO has programs in or destined for missile procurement and other procurement, with the associated RTD&E. Programs are assigned to specific budget analysts; lead analysts will provide oversight.

In this structure we will still have tasks (execution and other issues) where the appropriation perspective is paramount. The new concept asks that the appropriation managers—while placed in a programmatic structure and while dual hatted as a lead analyst based on that programmatic structure—do the coordinating, integrating, and advising to assure that integration at the appropriation level is maintained.

**O&M Funding Profile.** O&M funding will be experiencing a significant decline through FY 1993. In real spending power, the appropriation will be at its lowest level since before the Reagan defense build-up in the early 1980s. While funding appears fairly level in Fiscal Years 1991 through 1993, when you discount the price growth and transfers in/out, O&M actually experiences over a 20 percent (cumulative) negative real growth from FY 1990. Non-programmatic congressional adjustments in the FY 1991 Appropriation further compounded an already reduced FY 1992 position. Not only will financial managers experience both a severe backlog of maintenance and repair on real property facilities and dramatic reductions to civilian pay, travel, contracts and overall base operating support, but at the same time be forced to grapple with the reduced force structure that's not keeping pace with funding. What we will all be forced to do is to cut programs without reducing requirements—*doing the same, if not more, with less*. The future of O&M will depend on the hard work of financial managers at every level in not only identifying the problems caused by our continued reduced funding levels but also by helping us defend the programs to OSD and Congress. Those key words we've all heard: productivity, working smarter, conservation,

economies and efficiencies and, of course, financial management, must be more than words—they must be a way of life.

**Defense Business Operating Fund (DBOF).** There are a lot of questions about my next topic—DBOF. DBOF is *the* new DoD financial system. However, before we get into the specific impact on the Air Force budget, it is important to review the basic goals and principles of this new concept.

### Goals

- ★ The costs of the Department should be reflected in the cost of equipping and operating its military forces.
- ★ The organizations providing support to those forces should have a financial system that contributes to the efficient management of those organizations.

### Principles

- ★ Decisions on the level of performance and quality required should be made by the customer of the support organization.
- ★ Prices charged customers should reflect those levels of quality and performance.
- ★ Prices will be based on business cost accounting standards.
- ★ Cost must be a factor in decisions at all levels.
- ★ Support functions must meet unit cost goals.

Defense Management Report Decision 971 addressed the first increment of organizational and financial changes required to implement DBOF. Beginning in FY 1992, all existing Industrial and Stock Funds were moved into the DBOF (a DoD Revolving Fund). Three new support functions were added to the fund—Defense Finance and Accounting Services, Defense Technical Information Center, and Defense Industrial Plant Equipment Center. Additional support functions will be added in the outyears as appropriate. In addition to these organizational changes, funding was realigned into the customer accounts to purchase these support services. The funding realignment reflected the establishment of the Capital Budgeting concept. In the future, a Capital Budgeting surcharge will be added to all purchases from the DBOF. These funds will be used to replenish and replace the Industrial Funds' capital assets.

We are still working many issues/concerns about this new concept, but I believe that there are many elements of DBOF which will help us provide support more efficiently.



NOTES FROM THE:

## *Deputy Assistant Secretary, Cost & Economics*

Mr LeRoy T. Baseman, Deputy Assistant Secretary, Cost & Economics

DSN 227-5311

**MWR Financial Management Training Update.** Efforts continue to satisfy the Comptroller short- and long-term MWR financial management training needs. As reported last issue, we have instituted a series of three-day workshops to assist Comptroller personnel in the assumption of their new responsibilities. Workshops were held at Randolph AFB in February and at Langley AFB in April. The schedule for additional workshops is as follows:

Date	Location
9-11 Jul 1991	Andrews AFB
23-25 Jul 1991	Vandenberg AFB
5-7 Aug 1991	Offutt AFB
27-29 Aug 1991	Ramstein AB
4-6 Sep 1991	RAF Upper Heyford

MWR training has already been incorporated in the Comptroller Staff Officer Course at Sheppard AFB and in the Professional Military Comptroller School's curriculum at Maxwell AFB. We are also revisiting the issue of alternative training for the Financial Operation Supervisor. For those individuals who need this training but can not attend the formal course, we are going to prepare a written training package. If you would like a copy when it is completed, call **SAF/FMCEB** at **DSN 227-1152** and give them your name and address.

**Unit Cost Resourcing.** Defense Management Review Directive 971, DoD Financial System, establishes the Defense Business Operations Fund (DBOF) as the primary mechanism for full implementation of unit cost resourcing. The DBOF revolving fund is not a separate program, but rather the full embodiment of the unit cost philosophy. Because of varying stages of progress, some unit cost activities will transfer into the DBOF when it begins in FY 1992, while others will wait until FY 1993 or later. For example, supply operations, supply depots, and the airlift stock industrial fund will move into the DBOF in FY 1992. Potential Air Force activities included for FY 1993 are training, medical care, recruiting services, some research and development, and regional data processing activities. As more support activities become industrially funded, financial management will orient itself to a world of providers (support) and customers (operational commands), and the financial impact depends on the category to which you belong. The customers will receive the funding and determine

the requirements that the providers must fulfill. However, a number of significant hurdles must be cleared before the concept is completely workable. First, the DBOF requires congressional approval and amendments to existing law. Second, before any transfer of funding from providers to customers is possible, an acceptable allocation basis must be identified and validated. Third, the accounting system must be modified to include depreciation expenses. We are working closely with budget to solve these and other issues. Further information may be obtained from our POC, Major Paul Hough, AFCSTC/OSF, DSN 286-5851.

**AFR 173-13, US Air Force Cost and Planning Factors.** Tables containing Aviation POL and Flying Hour Consumable Supplies factors have been restructured and been placed on the Air Force Cost Center Bulletin Board. Major changes include mapping factor cost elements to the budget structure; providing methodology used to develop the factors; and identifying the types of estimates the factors were designed for. We will continue replacing existing tables with the new format as quickly as information and data can be collected, verified and properly formatted. Your comments concerning the usefulness of the new format, or suggested refinements would be appreciated.

**Economic Analysis Program.** Congressional interest as well as the findings of the Defense Management Review have led to a marked increase in the requirement for economic analyses (EAs) and an emphasis on their quality. In particular, **DMRDs 966 and 967** (Family Housing and Base Engineering Services) called for the preparation of EAs to support the investment decisions for all construction, major repair, or renovation projects estimated to cost in excess of \$2 million. In addition, these DMRDs criticized the use of unrealistic assumptions and data of low reliability in previous EAs. This increased attention given to our EAs caused a surge of added workload in many base and MAJCOM cost shops this year; but the added work was necessary to keep the Air Force competitive for scarce construction and repair dollars. To help in the preparation of future EAs, **AFR 173-15** is being revised and expanded. While unable to anticipate every possible question, it will include guidance for economic analysis in support of MWR/NAF construction and additional attachments covering such topics as foreign currency calculations and the computation of internal rates of return.

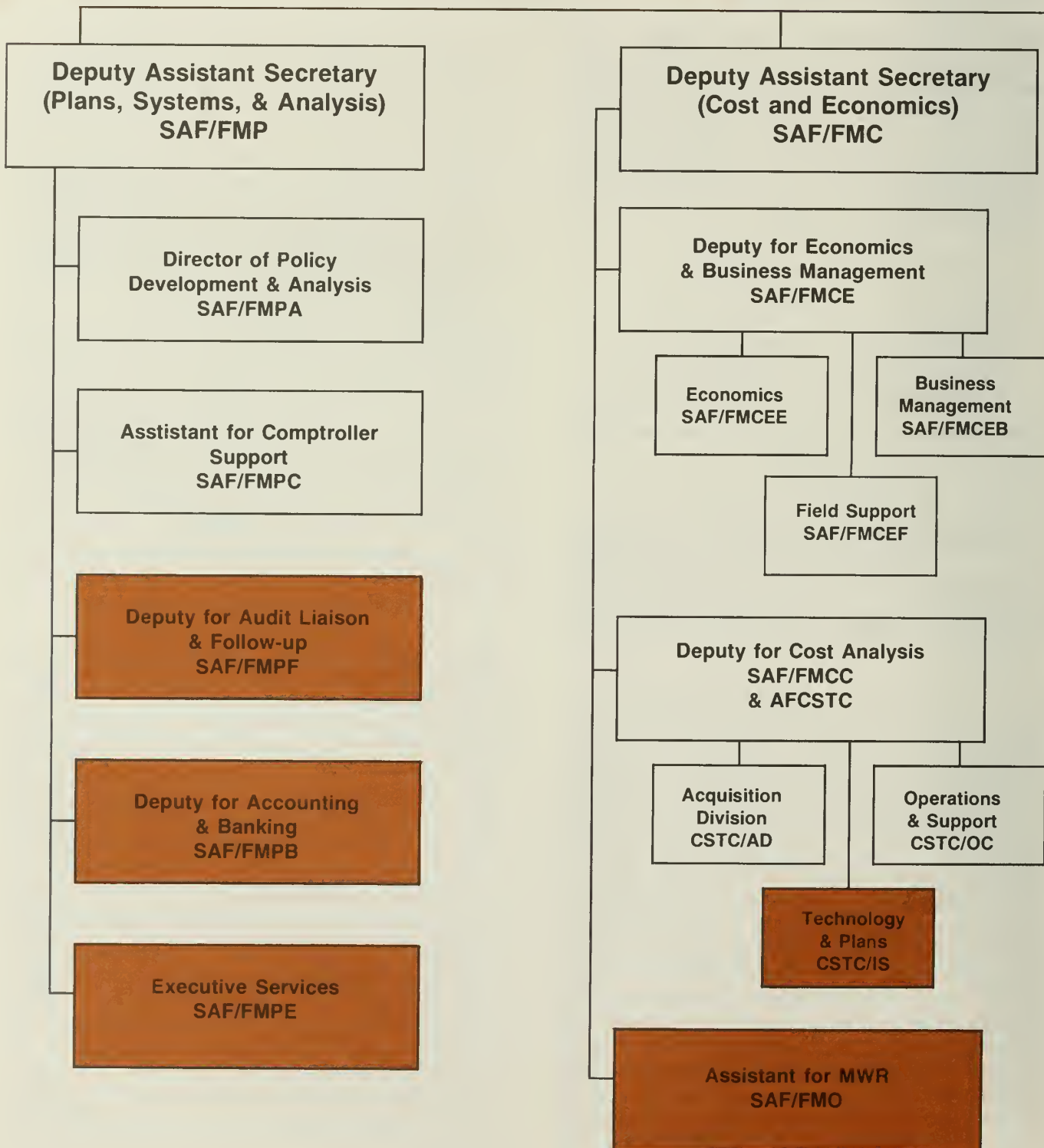


The Secretary of the Air Force approved the reorganization of SAF/FM and it was implemented on March 1, 1991.

The major change was the absorption of SAF/FMA into the other Deputy Assistant Secretaries. Fiscal Control, Revolving Funds, Policy & Procedures, and Special Programs are now back under SAF/FMB along with the Assistant for Budget Enactment (SAF/FM-L). Audit Liaison & Follow-up along with Accounting Liaison & Banking have moved under SAF/FMP. Technology & Plans (old SAF/FMPS) is now under the Air Force Cost Center, Information Systems.

**The Assistant Secretary  
(Financial Management)**

**Principal Deputy Assistant Secretary**



ry of the Air Force  
t and Comptroller)

nt Secretary (SAF/FM)

Restructured SAF/FM  
Organizational Structure

Designates Revision  
to the Organization

Management Systems  
Deputy  
SAF/FMM

Deputy Assistant Secretary  
(Budget)  
SAF/FMB  
Deputy for Budget

Office of Budget &  
Appropriation Liaison  
SAF/FM-L

Director of Budget Operations  
SAF/FMBO  
Deputy Director

Appropriation  
Liaison  
SAF/FM-LA

Budget  
Liaison  
SAF/FM-LB

Mission Operations  
SAF/FMBOM

Support Operations  
SAF/FMBOS

Personnel  
SAF/FMBOP

Integration  
SAF/FMBOI

Director of Budget Investment  
SAF/FMBI  
Deputy Director

Acft & Tech  
Programs  
SAF/FMBIA

Msl, Space, &  
Other Programs  
SAF/FMBIO

MILCON  
SAF/FMBIC

Integration  
SAF/FMBIM

Foreign Sales  
SAF/FMBIS

Director of Budget Management  
SAF/FMBM  
Deputy Director

Budget Programs  
SAF/FMBMP

Analysis &  
Control  
SAF/FMBMC

Policy &  
Procedures  
SAF/FMBMD

Revolving Funds  
SAF/FMBMR

Special Programs  
SAF/FMBMB

Info Mgt  
SAF/FMBMA





NOTES FROM THE:

## *Deputy Assistant Secretary, Plans, Systems, and Analysis*

Mr John J. Nethery, Deputy Assistant Secretary (Plans, Systems, and Analysis)

DSN 227-2905

### *Deputy for Accounting & Banking (SAF/FMPB):*

**Blanket or Individual Travel Order.** A substantial amount of effort has gone into finding an efficient means of using blanket temporary duty orders (BTOs) while keeping the number of BTOs under control.

BTOs are to be published for individuals who are frequent travelers. AFR 10-7 is scheduled to be amended during the month of May 1991 to define frequent travel as the anticipation of 12 trips per year. Administrative reviews will be performed to ensure the number of BTOs are kept under control. For example, an inspector could ask base officials how many assigned personnel are on BTOs. If the number seems excessive for the organization's mission, a sampling of orders and vouchers could be conducted. If the sample indicates those with BTOs are indeed averaging a trip a month during the fiscal year to date, there is no problem. If, however, a July inspection uncovers BTOs for numerous personnel who have traveled only a very few times or not at all during the fiscal year, the inspector would have solid grounds for a finding.

A new requirement will take place in FY 1992 for supervisors to review and sign travel vouchers for personnel on BTOs before the vouchers are submitted for payment, to confirm travel was performed. Settlement vouchers submitted to Accounting and Finance, without supervisory signature, cannot be processed for payment and will be returned to the traveller. AFR 177-103 is scheduled for update by September 1991.

**Automated Teller Machine Cash Advance Program.** Mr Donley, on April 12, 1991, signed a letter to DoD requesting approval to implement the ATM cash advance program within the Air Force. This program will allow participating Air Force travelers, military and civilian, to use their Government Diners Club cards to obtain travel advances at over 70,000 ATMs worldwide while in an official travel status. The ATM program is an enhancement to the current Diners Club Government Charge Card program which has been in place since 1989. The ATM Cash Advance feature offers travelers a readily obtainable source of cash for travel expenses that cannot be covered by the charge card itself. Once approved, the actual implementation will be scheduled over a three-month period, currently (at press time) planned to begin on July 1, 1991. A complete set of instructions and a specific implementation schedule is currently being developed. The use of Government Diners Club Cards is solely for expenses incurred by the traveler in conjunction with official government business. This limitation also applies to ATM cash withdrawals obtained via the Government Diners Club Card.

**Morale, Welfare and Recreation (MWR).** The Air Force Audit Agency reports findings and recommendations mostly have been resolved. The audits that remain open contain recommendations for nonappropriated funds (NAF) to reimburse appropriated funds (APF) for unauthorized support. NAF is not considered a *default reimbursement pool*. We are aware of the impact on the NAF and have made recommendations to reimburse only when Air Force policy was clearly violated. Furthermore, the Air Force General Counsel has been requested to review applicable regulations and laws and provide a legal opinion on the requirement to reimburse. In addition, there were several funding violations disclosed by the reports that are presently under investigation. Questions concerning the status of audit report recommendations and APF support of MWR should be addressed to SAF/FMPB (formerly SAF/FMABC), DSN 227-6410.


### *Assistant for Comptroller Plans (SAF/FMPC):*

**Warplanning.** In May and June the National Guard Bureau and Headquarters Strategic Air Command Comptroller held meetings with their participants of *Desert Shield/Desert Storm*. From June 26, 1991 through June 29, 1991, SAF/FMPC, SAC/AC and TAC/AC co-hosted a Lessons Learned Workshop at HQ SAC, once again discussing *Desert Shield/Desert Storm*. These meetings were designed to help the Comptroller community understand what went well and what did not during the operation, and focused on problems requiring corrective action. Our intent is to fix those things which need to be fixed so that we will be better prepared for the next time.

Firsthand knowledge of circumstances and conditions is invaluable when documenting the exact role comptrollers must play in the wartime scenario.

### *Deputy for Audit Liaison and Follow-up (SAF/FMPF):*

The Air Force Follow-up office was organizationally realigned from the Deputy Assistant Secretary, Accounting, Finance & Banking (SAF/FMA) to the Deputy Assistant Secretary, Plans, Systems and Analysis (SAF/FMP). SAF/FMP was also designated as the Air Force Follow-up Official.

On April 30, 1990, we provided the Department of Defense Inspector General with the Air Force input to the *Semiannual Follow-up Status Report*. The Air Force reported that during the October 1, 1990 to March 31, 1991 time frame SAF/FMPF and the MAJCOM follow-up focal points either processed, tracked and/or monitored over 2,200 Air Force Audit Agency audits and realized savings of approximately \$135 million. 



NOTES FROM THE:

## *Auditor General of the Air Force*

by Mr John W. Boddie

DSN 876-4071

### Acquisition Oversight

The Air Force Audit Agency (AFAA), in conjunction with the Air Force Inspector General, and the Inspectors General of AFSC and AFLC, is participating in a newly established activity known as the Acquisition Oversight Coordination Board (AOCB). The AOCB originated from a study completed in the fall of 1990 that assessed acquisition oversight in light of the changes in Air Force acquisition organizations and the concerns of some acquisition officials that excessive oversight was occurring.

**AOCB Mission.** In establishing the AOCB in January 1991, **Secretary Rice** charged it to *...determine the oversight requirements of most importance to the acquisition community, to integrate—not merely deconflict—the resulting plan for inspections and audits, and to capitalize on the traditional strengths of each oversight element while reducing the aggregate burden on acquisition workers.* In the memorandum establishing the AOCB, **Secretary Rice** recognized that a strong oversight function is essential to maintain public confidence and to ensure that the Air Force effectively develops and delivers needed systems.

**AFAA Participation in the AOCB.** We are pleased to participate in the AOCB. Although the AFAA had already established an extensive coordination process with other Air Force oversight activities, the AOCB provides a forum for more in-depth and longer range coordination/integration of oversight activities. In establishing the AOCB, the Secretary was careful to preserve the Audit Agency's independence. Thus, the AOCB does not serve as an approval board for the oversight topics of any of the participating agencies. However, through the Board's coordination and integration efforts, I expect to see less of the problem where multiple agencies accomplish near simultaneous reviews of an acquisition program.

**AOCB Activities.** Thus far, the AOCB has defined terms of reference, identified techniques for generating consolidated oversight requirements, and reviewed information on oversight versus acquisition manning. Although the AFAA and the Inspector General organizations issued separate requests for Fiscal Year 1992 audit and inspection topics, each organization has coordinated their potential Fiscal Year

1992 audit and inspection plans to preclude duplicative or overlapping oversight. In addition, each agency's Fiscal Year 1992 oversight plan will be coordinated with both the Department of Defense, Inspector General (DoD-IG) and the U.S. General Accounting Office (GAO).

Beginning with Fiscal Year 1993, the AOCB has established plans for the AFAA and Inspector General organizations to issue a single, coordinated request for acquisition audit and inspection topics. In addition, representatives of these organizations will conduct joint discussions with acquisition managers to identify first-hand the acquisition topics of importance. Further, the AOCB will develop a single oversight plan listing the audit and inspection topics for Fiscal Year 1993. This plan will consider potential application of joint teams, use of prior audit and inspection data, and major program reviews scheduled by senior acquisition officials.

Although an integrated Air Force audit and inspection plan is a significant accomplishment, complete oversight integration planning with Defense-wide audit and inspection organizations is a goal of the AOCB. Therefore, the AOCB will attempt to get participation from organizations such as the GAO, DoD-IG, Defense Logistics Agency, and Defense Contract Audit Agency in the acquisition oversight planning process. Hopefully, this will reduce potential overlapping audit and inspection activities and reduce the overall burden on acquisition managers, yet continue to provide adequate oversight of Air Force acquisition programs.

**Opportunities and Challenges.** In conclusion, the AOCB will not be a panacea that totally solves everyone's concerns regarding the most appropriate amount of auditing and inspecting. However, it clearly has the opportunity to make internal oversight more efficient and help external and internal oversight work together to better support acquisition managers. Finally, for the AOCB to be fully successful, cultural changes are required of both oversight personnel and acquisition managers. Oversight personnel must be flexible and completely open in sharing both their plans and the results of their work. Acquisition managers must accept the necessity of a reasonable level of oversight and be forthcoming in proposing the most appropriate oversight topics.





NOTES FROM THE:

## *Director, Defense Finance and Accounting Service—Denver Center*

by Mr Clyde E. Jeffcoat

DSN 926-7461

**Imaging.** Many accounting and finance functional processes are paper-driven and paper-intensive. These processes are time-consuming and demand significant manpower for document management and access. The Denver Center is realizing immediate benefits by integrating image technology into existing automated applications support systems. Application of this new technology is currently underway in the retired pay arena and will incrementally expand to other functional areas later this year.

Image processing provides continuous, multiple-user access to paper-based data and concurrent integration with pertinent automated data on lateral host computers. By substituting computerized information for manual paper trails, image technology is enabling the Center to provide greatly improved service to retirees and annuitants by expediting responses to inquiries and decreasing time needed to post pay-related changes.

In addition to simultaneous access to paper-based histories and case files, image technology produces space savings for permanent document storage, improves speed and accuracy of customer support, has instantaneous file retrieval, and productivity gains for in-house resources. Significant savings and cost avoidance, both in manpower and funds, are anticipated as each phase of image technology is fully integrated into existing applications support systems.

**Aviation and Ground Fuel Issues in the Persian Gulf Area of Responsibility (AOR).** Aviation and ground fuel issues in Bahrain, Egypt, Oman, Qatar, Saudi Arabia, and the United Arab Emirates are being accumulated in a special fuels account at Langley AFB VA. These transactions are not processed through the Standard Base Supply System (SBSS) by the home station of the aircraft (or vehicle) as stipulated by AFM 177-206, Automated Materiel System Interfaced with Supply System at Base-Level. Instead, the unique Langley account was established to maintain visibility of fuel consumed in the AOR.

Langley AFB has been transmitting this data to the Directorate of Aerospace Fuels (SA-ALC) at Kelly AFB TX. SA-ALC produces a hardcopy of these transactions and submits the listings to DFAS-Denver Center. The Center, in turn, produces the billings to charge the customers and reimburse the Air Force Stock Fund. This unique procedure is working well to track fuel consumption in support of *Desert Shield/Desert Storm* and *Operation Provide Comfort*.

**Air Force Financial Audit Required for Fiscal Year 1992.** As part of a test program of the *Chief Financial Officers (CFO)* Act of 1990, The Air Force was designated to prepare financial statements for Fiscal Year (FY) 1992 showing consolidated information for all its funds. The CFO Act also requires the statements to be audited. The Air Force Audit Agency is now preparing to conduct this audit and expects to initiate their field work in late FY 1991. Bases and major commands can expect visits from the auditors starting at that time and continuing through FY 1992. As with financial audits conducted in the past by the General Accounting Office, those Air Force bases and command headquarters selected for audit can expect fairly close examination of their records, procedures, and internal controls. The Air Force financial statements for 1992 must be completed by March 1993 with the related audit report due no later than June 1993.

**Program Management Tool.** When the Program Management Directorate was formed in December 1988, one of the key decisions was the selection of a program management tool to manage the numerous diversified multi-million dollar software programs. After a thorough review of the program management tools available in the market place, the Robbins-Gioia Control Analysis Tool (CAT) was selected. The basis for the selection was CAT flexibility and the several applications that are inherent in the tool.

After tailoring to meet DFAS-DE (then AFAFC) standards, including the development of financial and configuration management procedures and implementation across several Directorates, the formal name became the Program Management Support System (PMSS). The PMSS staff's motto is: *to bring programs in on time and within budget*.

Today the PMSS has been used on most ongoing software programs being developed by government, contractor personnel, or joint efforts. Also, using communication lines and modems, the PMSS was used to help plan and manage activities of military finance centers during the organization of DFAS.

Currently, the PMSS is helping plan and manage the activities for the DFAS Strategic Transition Plan, and the Defense Commissary Transition Plan. Future applications include management of the activities of the Defense Logistics Transition Plan along with DFAS' ongoing software development projects. PMSS implementation across all DFAS Centers is presently being discussed with DFAS senior management.



NOTES FROM THE:

## Chief for Enlisted Matters

by CMSgt Ruall L. Sewell

DSN 224-5437

### Can I Get Promoted?

Promotion Advantage Through Superior Performance (PATs)—Is this the key to my future? Under the *Weighted Airman Promotion System* you have to get 450 points on your "board score" or be as old as Sewell to get promoted!

*My unit doesn't give awards! I am working 12-hour shifts and just got a "4" on my Enlisted Performance Report. Never, ever gonna get promoted now!* These are some of the strong comments made about our promotion system.

If I could predict the future, I would answer all your questions and concerns. Instead, what I can do is make some observations and provide a few statistics. Hopefully, you will be able to draw your own conclusions.

First of all, remember, the enlisted force end-strength drawdown started in 1988 with a 30,000 reduction. By next year (1992) the total enlisted force will be down by 150,000 from the 1988 figure. The comptroller enlisted force during the same time frame will have dropped from 5,800 to 3,500. Using the Senior Master Sergeants' promotion profile as a guide, the selection rate has dropped from 17 percent to 7 percent.

Now, all of you NCO's and SNCO's who have been around awhile, get out your promotion pass-over score cards and compare this year's data with the past five years.

The bottom line is that promotions (numbers wise) will not be as plentiful in the future. By using the data in the next column you can see that 30 percent of the personnel were selected without PATs and the one's who had good test scores greatly improved their promotion opportunity. Remember also—Each time one of us *old Chiefs'* retires, that opens the entire promotion ladder.

Keep studying and keep charging!

#### PATs Stats

	<u>672</u>	<u>674</u>
Eligible	280	45
PATs Award	33	4
Selected	20	3
No. with PATs Selected	14	3

#### SMSgt Promotion Stats

	<u>672</u>	<u>Selected</u>	<u>Not Selected</u>
Number		20	260
Time-In-Grade		4	4
Time-In-Service		17	19
Age		38	39
EPR Score		135	133
Decorations		14	12
Test Score		77	59
PME		15	15
Board Score		409	351

	<u>674</u>	<u>Selected</u>	<u>Not Selected</u>
Number		3	42
Time-In-Grade		4	4
Time-In-Service		18	18
Age		38	38
EPR Score		135	133
Decorations		14	12
Test Score		78	63
PME		15	15
Board Score		417	359





NOTES FROM:

## *The Colonels' Group*

by Maj John W. Bengtson

DSN 487-6951

### **Colonels' Group Moving**

We've unexpectedly found ourselves at the other end of this assignments business: the whole Colonels' Group is moving to the Pentagon! We'll be in place and operating as usual by the first week of August 1991. The AFMPC Liaison Office at the Pentagon (DSN 227-0102) will have our new address and phone numbers.

You shouldn't notice many changes in our way of doing business. Our responsibilities and goals will remain the same. We're taking our share of personnel cuts as part of the move, which will lead to some internal organizational changes, but I'll continue in my current role till at least the summer of '92.

One obvious benefit of the move is the increased opportunity for face-to-face meetings. Please feel free to drop by any time or schedule an appointment if you'd prefer. As always, your permanent selection folder records will be available for review.

### **Policy Changes**

Lots of change is on the horizon, but more rumor and intent than substance at this point. However, it's clear even from the limited information we have that the Air Force is moving toward making a number of unprecedented changes in personnel management policy.

One long-expected change has been implemented recently: you may now retire as a colonel with only two years in grade rather than the three years previously required. The catch is that Congress (in the FY91 National Defense Authorization Act) has limited the number of colonels that we can allow to take advantage of the new policy to a maximum of two percent of our end-strength authorization. With our current

authorization, that works out to about 95 colonels who'll be able to retire at two years this fiscal year. Other restrictions and prioritization rules apply as well.

Please feel free to call me with policy questions about any such issues. If I don't know the answer, I can get it for you or let you talk with one of the policy experts we have within the Colonels' Group. Be wary of taking what you see in periodicals, other than this one, as gospel. There are often AFSC-specific and sometimes colonel-specific twists to policy that are ignored or glossed over in reports intended for a general audience. Some decisions being discussed or announced probably won't apply to colonels at all. To be sure, please call. We don't try to predict policy, but we're your best source once it's announced.

### **Summer 1992 Openings**

I've made a best guess at which overseas and joint comptroller "mandatory move" colonel positions will open next year. Subject to change due to extensions, early departures, or billet changes:

**PACAF—"Director, Accounting and Finance"**

**DLA—"Director, Mid-Atlantic Contract Admin Services Payments", Columbus, Ohio**

**NATO—"Chief, Financial Section NATO IMS", Brussels**

We'll also soon have our new Defense Finance and Accounting Service jobs (Denver and D.C.) on the books as mandatory move positions.

Please let me know if you're interested in any of the above.



NOTES FROM THE:

## Comptroller Officer Assignments Section

by Major Chris A. Domangue—Team Chief

DSN 487-5031

**Crossflow Opportunities.** Occasionally, we receive a call from a comptroller officer interested in crossflowing to another career specialty, either permanently or as a career-broadening move. Both temporary and permanent crossflow action is authorized and encouraged under some circumstances for officer professional development and/or specific Air Force needs. However, requests to crossflow solely to "do something else" or because an officer feels his/her opportunities are limited in the comptroller career field will usually not be approved as long as comptroller manning remains below the mission support average. Reduced accessions, retirements, and the officer early out program have more than offset recent decreases in comptroller authorizations. In terms of officer manning, comptroller is currently at 92 percent with 74 percent in field grade. Overall mission support officer manning is 96 percent, 82 percent field grade. Each crossflow request we receive is evaluated on a case-by-case basis, but until our manning picture improves, crossflow opportunities for other than special duty assignments (AFROTC, SOS instructors, Recruiting Service, etc.) will be very limited. If you are still interested in crossflowing, talk it over with your commander. If he/she supports the move, update your **AF Form 90** and contact the assignment team that manages the field you're interested in. If they can support you, they will send a request to PALACE DOLLAR, which we will then approve or disapprove depending on the particular circumstances.

**Acquisition Professional Development Program (APDP).** A significant change to comptroller officer development is the establishment of the Acquisition Professional Development Program. The purpose of APDP is to maximize the professional development and mission capability of officers working in acquisition related positions. To accomplish this, APDP sets forth a viable professional development management plan within nine functional areas, including comptrollership. **Air Force Regulation 36-27, Acquisition Professional Development**, outlines the education, assignments/experience, and formal training required to qualify for each of the three levels of certification (entry, intermediate, senior) under APDP. An important part of APDP is the Key Manager Selection Process. This process allows managers of each functional area to identify individuals with outstanding duty performance and demonstrated leadership ability to fill all key acquisition positions. Candidates for consideration in the Key Manager Selection Process must be *Level II* certified for the grade of major and *Level III* certified for lieutenant colonels and above. Therefore, to be considered, you must apply for certification in APDP within your functional area. Procedures for applying are included in **AFR 36-27, Chapter 3**. If you have any questions or need additional

information about APDP, I encourage you to contact the APDP focal point within your MAJCOM.

**Commander's Involvement Program (CIP).** We receive a lot of calls from individuals wanting to know how to best prepare for challenging jobs of increased responsibility. With a complex career field such as ours, there are many paths an officer can follow to get highly responsible and challenging jobs. Many variables go into the assignment selection process, and usually there are several qualified candidates available for each opening. The single most important thing you can do to be competitive for the jobs you want in the future is to excel in your current position. The old saying that the "most important job you'll ever have is the one you have now" may seem a little corny, but it was never more true than it is today with the Commander's Involvement Program. When we are considering an officer for an assignment, we ask his/her commander to provide formal comments about the officer's ability to perform the job for which he/she is under consideration. This is done through personnel channels. Once this is accomplished, we notify the gaining MAJCOM of the potential assignment and request gaining coordination. While this is the formal chain of communication, a lot of informal communication normally transpires between the losing and gaining MAJCOM, commanders and HQ AFMPC. The formal and informal communication provides the assignment team and the proposed gaining unit plenty of insight as to the officer's ability to perform the proposed job, and in some cases, alternative proposals. This CIP communication plays a significant role in the assignment selection process. You directly impact this important part of the process by your daily performance. The following quote is posted at the entrance of the assignments section in HQ AFMPC: *The essence of career planning lies not so much in the selection of your next assignment as it does in the manner in which you carry out your present assignment. So far as you are concerned, the best career development job is the one you have right now.* Believe me, your performance does influence your job opportunities.

**Goodbye Tom.** The PALACE DOLLAR team wishes "adios" to **Captain Tom Hicks** as he departs after four years on the team. Tom's significant contributions to comptrollership through a period of uncertainty in the PCS assignment process and changes within our career field earned him the award of HQ AFMPC Mission Support Company Grade Officer of the Year for 1990. He departs us on his way to Maxwell AFB as the DCS, Comptroller for Civil Air Patrol. Replacing Tom is **Captain Anthony "Tony" Thompson**. Tony comes to us from HQ USAF. Welcome Tony and Godspeed Tom!





NOTES FROM:

## *Standard Systems Center*

by Mr Pat Foley, Director of Comptroller Systems

DSN 596-4181

**Automated Materiel Accounting System Integrated with the Standard Base Supply System (SBSS).** On 1 April 1991, the Automated Materiel Accounting System integrated with the Standard Base Supply System (SBSS), implemented new financial controls for the General Support Division (GSD) of the Air Force Stock Fund. These new controls significantly improved the base-level stock fund manager's visibility and control over GSD obligation authority. The new controls are often referred to as the "New MACR" (Materiel Acquisition Control Record) or the "MACR Revision." The tasking for this project was an initiative of the Air Force Stock Fund General Officers Steering Group (GOSG) to ensure that base-level stock fund (SF) managers could safely utilize all their allotted obligation authority without the risk of inadvertently violating the *Anti-Deficiency Act*. In addition to improving the local SF manager's visibility and control over obligation authority, the "New MACR" also provided more timely information on the status of GSD commitments and obligations. Prior to 1 April 1991, financial controls for the GSD were based on internal checks within the SBSS which ensured that "Orders Placed" did not exceed "Orders Authorized." This was accomplished via the MACR within the SBSS database. However, since "Orders Placed" did not equate dollar-for-dollar with commitments and obligations incurred and "Orders Authorized" did not equate dollar-for-dollar with available obligation authority, these controls were not adequate. This is especially significant during the current period of austere funding as local SF managers require timely information on the status of commitments, obligations, and available obligation authority. Consequently, managers often could not aggressively execute their financial programs to support customer requirements as they had to maintain a margin of safety so that they would not inadvertently violate the *Anti-Deficiency Act*. The new financial controls eliminated the need to maintain a margin of safety. The new controls track commitments and obligations against obligation authority for the following three programs: Inventory Augmentation, War Readiness Materiel (WRM), and the Peacetime Operations Supplies. The new controls also provide timely information by automatically sending management notices to the stock fund manager's terminal when commitments plus obligations equal 80 percent, 90 percent and 100 percent of a program's obligation authority. In addition, when commitments plus

obligations equal 100 percent for a program, no further orders will be allowed until additional funding authority is loaded or requisitions in the commitment stage are canceled. These new financial controls allow local stock fund managers to maximize the use of stock fund obligation authority to satisfy customer's requirements while at the same time precluding the possibility of incurring an over-obligation.

**Budget Automation Questions? Call SSC!** Yes it's true!! For the price of one phone call you can now get in touch with a single source to obtain the answers to your questions about the Command Budget Automated System (CBAS) or the Base Budget Automated System (BBAS). With the transfer of the functional OPR activity from Denver which became operational on 3 February 1991, and the transfer of responsibility for BBAS effective 31 August 1990, the Standard Systems Center's Directorate of Comptroller Systems (SSC/SMC), located at Gunter AFB AL, became the focal point of budget automation support for the Air Force. Consolidation of these functions at a central location will streamline budget automation activities and provide users the best possible support. Many extensive enhancements to the BBAS and CBAS have helped budget analysts at bases, MAJCOMs, and FOAs be more productive and efficient. The December 1990 release of CBAS was the largest software release since the system was implemented. That release contained the new accounting history/funds control software, enhancements to the financial plan, system utility programs and added Fund Code 20 to the Funds Control subsystem which was transitioned to the CBAS 2200 in August 1990. There are many changes either under development or in the planning stages. **CBAS IV** will provide an automation capability to an additional 60-plus smaller commands, intermediate commands, field operating agencies, and direct reporting units by transitioning the CBAS software to the new Desktop III microcomputer. With the budget restraints we will be facing in future years, a standard budget process will be more important and must be even more efficient. This can only be accomplished through a more knowledgeable and informed system user and developer. This will require faster and better communications with you, the users in the field who are performing the budget function, and those of us at SSC. We solicit your questions and suggestions. Our DSN number is **596-4909** or **596-4869**.



NOTES FROM THE:

## *Comptroller Training Division*

SHEPPARD TECHNICAL TRAINING CENTER

Maj Keith R. Bell, Chief

DSN 736-5486

### Cost Analysis Training Update

by Captain Mark E. Stamps

In her book *The Change Masters*, Rosabeth Moss Kanter states: *The skill of leaders, the ultimate change masters, lies in their ability to envision a new reality and aid in its translation into concrete terms.* With standardization, consolidation, reorganization (and on and on) upon us, it is clear we are in a changing environment that will test our skill as we build a new financial management structure.

There is no doubt the Cost Analysis community must be right in the middle of these changes. Changes on the international and domestic scenes have forced the leaders of the Air Force Financial Management community to generate change in the way that business has been traditionally done. Now, more than ever, Air Force managers must be certain every dollar is spent effectively and efficiently to ensure the mission is accomplished. Since it is the cost analyst's job to help commanders spend dollars wisely, the changes occurring naturally affect us at cost analysis training. Whether it be resident training or career development courses (CDCs), we are busy managing the construction of change.

By anticipating change we can better manage it. Areas currently being researched for inclusion to training include: unit cost resourcing, depot level reparable analysis, analytical support to MWR financial oversight, and the changes to the internal management control program. The change also includes the combination of the cost analysis officer career field and the budget officer career field (Financial Analysis). This will certainly change the curriculum/courses at the schoolhouse. It will entail the development of new officer courses. The Enlisted Budget course and Cost Analysis Specialist Apprentice course will also be combined during this restructuring process. The courses won't change, of course, until the participants of a utilization and training workshop translate their visions of the future into a new specialty training standard (STS) and course training standard (CTS).

Once we receive the new STS and CTS we begin revising the courses to reflect the new reality. New courses are then expected to be on line in about one year. At that time, the class enters a validation period. The validation cycle is a period of three consecutive classes which ensures course materials are thoroughly reviewed for accuracy, content, and course flow.

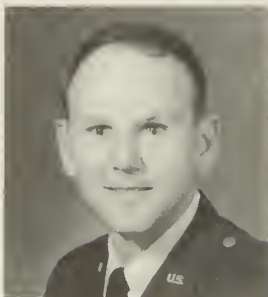
We just completed validating the statistical techniques analysis portion of the Cost Analysis Officer course, in which the statistical applications were reconceptualized. Feedback on course critiques indicate that the new material is a resounding success! Feedback from the field indicates new analysts are immediately using these techniques as well. Validation of both courses is now complete. The success of the new block has prompted us, however, to start revising the apprentice course to implement these techniques. This is part of our continuing effort to produce highly motivated graduates with a demonstrated ability to master the skills needed to be a successful cost analyst.

No matter if it is standardization, consolidation, or reorganization, the architecture of change requires highly skilled workers. Our instructor staff fulfills this role expertly. **Mr Don Patty** joined the staff in January 1991 and brings four years of instructor experience from the Financial Management course. He joins **TSgt James Ashmore** in teaching the Cost Analysis Specialist Apprentice course. **Mr Tommy Wiist** and I share the duties for the Cost Analysis Officer course. Our staff now has 22 years of instructor experience and over 10 years of cost analysis experience.

We stand on the threshold of a new horizon in the cost analysis career field. Our school staff is looking forward with excitement and anticipation of future challenges. We know you share our enthusiasm about the opportunities now ahead for cost analysts and look forward to working with you as we help build this new future.







NOTES FROM THE:

## *Professional Military Comptroller School*

by Major Robert W. Oehrli, PMCS Faculty Member

DSN 493-6656

### Why Health and Fitness?

As you look at the title and begin reading this article, you may wonder what health and fitness have to do with comptrollership. Initially, many of the students who come to the Professional Military Comptroller School (PMCS) ask the same question—but soon learn that being a “couch potato” or a “desk potato” directly impacts not only their health but how they perform on the job. The aspect of employee wellness is often overlooked as we tend to concentrate on factors which develop their job skills, not their health. Numerous studies have proven that wellness programs improve morale, reduce absenteeism, reduce the risk of many illnesses and increase productivity. According to **Dr William Castelli**, head of the Framingham Heart Study, *literally half of all the illnesses and mishaps likely to hobble or kill you are linked to lifestyle and are therefore preventable or eminently postponable*. Basically, the objective of the PMCS Health and Fitness instruction block is for students to understand the importance of fitness and its relationship to total wellness; the outcome being a sense of well-being, improved mental efficiency and heightened productivity. We accomplish this with a three-phased approach, providing the students expert information through lectures, optional laboratories which use health assessment tools, and personal participation through an individual fitness program and organized group sports. Let's look at the three areas in greater detail.

**Lectures.** Expert information is provided through a series of faculty and guest lectures with question and answer periods. We explain what total wellness is and use **Jim Fixx's** personal example to explore myths and misinformation about exercise and sudden death. We also cover the phases of an aerobic exercise program and emphasize the aspects of basic fundamentals during exercise. Next, we provide a discussion of risk factors which contribute to coronary illness and how to modify or avoid them. A lecture on *Total Fitness Through Nutrition* looks at the principles for establishing a healthy balance in diet and proper eating habits. Other lectures address Stress, Burn-out, Type “A” Behavior and how to cope with their adverse effects.

**Health Assessment Tools.** One of the aspects of our program deemed to be most beneficial by the students is the health assessment tools that we make available. Interestingly, many people are unaware of their overall health status.

To illustrate, according to **Dr Castelli**, *half the doctors running in the Boston Marathon have cholesterol above safe levels and don't know it*. Two optional health assessments that we conduct are a blood cholesterol screening test and a body composition and fitness report. The blood cholesterol test is conducted by the Air University Regional Hospital and provides data on total cholesterol, HDL (the good cholesterol), glucose, triglycerides, and the ratio of total cholesterol to HDL cholesterol. A follow-on lecture provides information on how to interpret the data. The body composition and fitness report is conducted by the Air University Wellness coordinator and provides the percentage of body fat with information on how to interpret the data with recommended target levels. Our lectures on Stress and Type “A” Behavior also provide assessment tools.

**Individual and Group Programs.** Although all the areas in the Health and Fitness program promote some degree of life-style change, the greatest catalyst for change comes from our personal fitness program. The program is optional and allows the students to choose from a variety of exercise programs such as aerobics, walking, jogging, biking, etc., to progress toward improved fitness at a safe, albeit challenging pace. Here's one example of the many comments we receive from former students: *PMCS gave me an opportunity to look at my life outside of my job and make some changes. This caused my wife and me to reinforce our attitudes and behavior concerning exercise*. We also have organized group activities which include bowling, volleyball, softball and fitness walks. These programs are structured to provide friendly competition among seminars and facilitate social relaxation, physical fitness and group dynamics.

By now I hope you can see why we include Health and Fitness in the PMCS curriculum, and that I have answered your question of how this topic relates to comptrollership. To quote from the Air University Commander, **Lieutenant General Charles G. Boyd**: *...physical fitness and wellness programs contribute directly to the ability of our people to perform the mission. Healthy people are more productive and, while this is good for the institution, it is also in each individual's best interest to work toward a healthy life-style. Our Health and Fitness program at PMCS endeavors to foster this commitment.*



# PMCS Graduates: Class 91-B Graduated 1 March 1991

Their names, ranks and "Idea" papers are listed below.

## U.S. Air Force (33)

Audi, Arthur A., GS-12—LD83801A—Under Utilization of the Defense Data Network (DDN) by the USAF  
 Barnett, Daniel P., Maj (S)—LD83803A—View on Comptroller Career Progression. What Do You Want to be When You Grow Up?  
 Bennett, Robert M., GS-14—LD83804A—Foreign Military Sales Reconciliation—An Air Force Perspective  
 Boyan, Timothy J., GM-14—LD83807A—Can Standard Costing Play a Role in DoD Financial Systems Revisions  
 Caldwell, Marcalla A., GS-12—LD83810A—Economic Analyses Should be Timely and Useful?  
 Carpentier, Robert W., Maj (S)—LD83812A—The USAF Inspection System and its Impact on Air Force Financial Management  
 Coate, Phillip E., GS-12—LD83814A—The Benefit of Schedule and Effort Evaluation in Source Selection  
 Coffey, Marybeth H., GS-12—LD83815A—Financial Management at Numbered Air Forces—The Third Air Force Experience  
 Coley, Patrick M., Maj (S)—LD83816A—Reestablishing the Enlisted Budget AFSC  
 Cox, Cynthia L., Maj (S)—LD83817A—Should Budget and Cost be Regionalized?  
 Deese, Cynthia A., LTC—LD83821A—FY 92 PBD Process  
 Dicharry, James P., Maj—LD83822A—The Case for a Personal Financial Management Planning  
 Goossens, David J., Maj—LD83824A—Overseas Cost Estimation and Budget Execution Disconnect  
 Hull, Stanley G., GS-12—LD83827A—USAF Must Improve Its Ability to Negotiate and Definitize Sole Source Contracts  
 Johnson, Mary Jean, GM-13—LD83828A—Accrual Accounting—Do We Need It?  
 Jordan, Robert M., GM-13—LD83830A—A Proposal for Revised Ranking Criteria in Comptroller Career Programs  
 Mensch, Samuel R., GS-13—LD83833A—Internal Control Illiteracy  
 Morris, Robert J., GS-12—LD83835A—Improving AF Comptroller Civilian Education, Training, and Career-Broadening  
 Morris, Elaine J., GS-12—LD83836A—Air Force Budget Systems—Is One Total System Possible?  
 McIntire, Thomas E., GS-14—LD83841A—The Internal Control Program  
 McLendon, Shari L., Capt—LD83842A—Blanket Travel Orders  
 O'Connell, Robert J., Maj (S)—LD83844A—Combining Air Force Cost Analysis and Budget Officer Courses  
 Peppers, James T., Capt—LD83846A—Improving Financial Management of the Champus Program: Is There a Better Way?  
 Sandell, Joanne A., GM-13—LD83851A—Joint Service Program Directors Must Have Control of Funds  
 Schiller, Gregory G. Maj (S)—LD83852A—C/SCSC: Tips for Non-routine Users  
 Shildt, Constance E., GM-13—LD83855A—Improving the ADP Resource Management Information System Budget Process  
 Sisson, George C., GM-13—LD83856A—Role of the Comptroller in Morale, Welfare, and Recreation (MWR) Oversight?  
 Smith, Robert M., Maj—LD83857A—The Future of Comptrollers in Acquisition; What Will it be Under the APDP  
 Taylor, Bridgette L., Maj—LD83859A—People and Management Control: Coping with Change  
 Waker, Michael P., GS-13—LD83860A—Adding A Financial Manager for Logistics to a Program Control Shop

Weinberg, Philip D., Maj—LD83861A—Accounting and Finance Officer Handbook  
 Whalley, Pauline G., GS-12—LD83862A—Technical and Leadership Skills—A Must for Managers in These Changing Times  
 Witter, Cletus Fred, Capt—LD83864A—Who Should the Wing Comptroller Really Work For?

## U.S. Army (18)

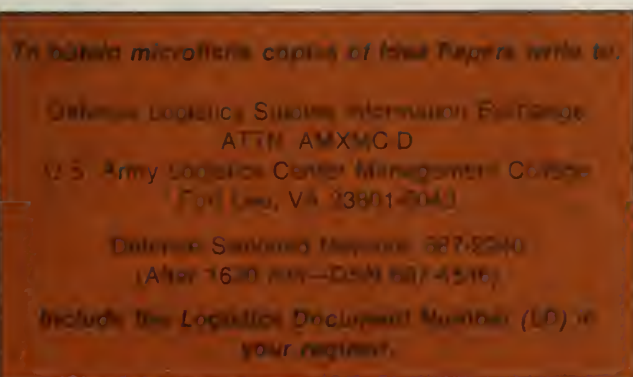
Barnet, Rosalie, GM-13—LD83802A—Managing a Reduction-in-Force  
 Bottini, Nancy, GM-13—LD83806A—Mission Changes in Europe  
 Bucher, Stephen, GM-13—LD83808A—Information Management Systems Are Skyrocketing While Providing Limited Capability  
 Cato, Albert, GM-12—LD83813A—Recommended Techniques for Developing a Basic Management Accounting Report  
 Crossen, Patrick H., GM-14—LD83818A—Emergency Operations Financial Management Reporting  
 Cunningham, Daniel, LTC—LD83820A—The Need for Resource Management Policy During Contingency Operations  
 Hopgood, Daniel, GM-13—LD83825A—A New Approach to Determining Manpower Requirements and Allocations  
 Jones, Shirley, GS-12—LD83829A—Commissary Consolidation: Will it Increase or Erode Benefits?  
 Merrifield, Thomas, GM-13—LD83834A—The Effects of DoD Cutbacks on the MACOMs and Its Civilian Workforce  
 McBurnett, Karon, GS-12—LD83838A—Total Quality Management—It is Our Future  
 Null, Pat, LTC—LD83843A—Systems Acquisition Under OMB Circular A-109—How it Can Achieve Best Value  
 Poore, Richard, GM-13—LD83847A—Installation Accounting System—Are We Meeting Objectives?  
 Reilly, Kathleen, GM-13—LD83848A—The Total Quality Manager: A Profile for the 21st Century  
 Sadler, Linda, GM-14—LD83850A—Reducing Historic Preservation Costs on Excess Army Property  
 Schuetz, Joseph P., GS-12—LD83853A—Streamlining Equipment Documentation  
 Shank, Gregory, GM-13—LD83854A—Operation of Central System Design Activities on a Revolving Fund Basis  
 Taver, Errol, Maj—LD83858A—Fiscal Prudence—Everybody's Business  
 Whittaker, Kenneth, GM-13—LD83863A—Total Quality Management Work in Defense Organizations?

## U.S. Navy/Marine Corps (12)

Burse, Major D. Jr., LCDR—LD83809A—The Financial Manager: A Contrast/Comparison Between the Military and Civilian  
 Crumpler, Jacklyn D., GM-14—LD83819A—Enhancement of Naval Education & Training Resources Management  
 Giles, Stephen H., GS-11—LD83823A—Incentive for Achievement—For Civilians at the Field Level Activity  
 Hopkins, Virginia, GM-13—LD83826A—Managing to Payroll—Are Costs Worth the Benefits?  
 Lewis, Carol D., GM-13—LD83831A—Personal for Commanding Officers—MCP—Lip Service or Positive Course of Action  
 Lister, Dora I., GS-12—LD83832A—Education in Navy Accounting: Looking to the Future  
 Murry, Debbie S., GS-12—LD83837A—Transitioning from RMS Accounting to NIF Accounting  
 McCoy, A.V. Jr., Maj (USMC)—LD83839A—The Case for Multi-Year O&M Appropriations  
 McGinnis, Richard S., LCDR—LD83840A—Total Quality Management and the Navy Comptroller  
 Page, Jack W., CDR—LD83845A—Financial ADP Systems Certification by Navy Comptroller  
 Richey, Karen B., GM-13—LD83849A—The Changing Role of the Comptroller in the Navy Public Works Centers  
 Yeager, Thomas E., GS-12—LD83865A—Proposals to Apply Deming's 14 Points to DON Comptroller Organizations

## Others (2)

Blackburn, Jean M., GS-12 (DLA)—LD83805A—Centralization of Accounting Systems  
 Callahan, Brenda J., GS-13 (NSA)—LD83811A—Standardization of Procurement Budget Codes for the National Security Agency





# PROMOTIONS



Ms Hensen



Col Marlow



Col Roth



Col Sims



Mr Yoder



Col Zauber

**Ms Pamela J. Henson (GM-15)** is Assistant Deputy Chief of Staff, Comptroller, Space Systems Division (AFSC), Los Angeles AFB CA.  
**Col Robert T. Marlow** is Military Assistant to the Assistant Secretary of the Air Force, Financial Management & Comptroller, Washington DC.  
**Col B. Sterling Roth** is Associate Director, Financial Management Division, Financial & Support Audits, HQ AFAA, Norton AFB CA.  
**Col Sherry Sims** is Vice Commander, Air Force Cost Center, Crystal City, Arlington, VA  
**Mr Kenneth Yoder (GM-15)** is Deputy Director of Cost, Space Systems Division (AFSC), Los Angeles AFB CA  
**Col Glenn R. Zauber** is Assistant for Comptroller Support, Deputy Assistant Secretary (Plans, Systems and & Analysis), Washington DC.

## Air Force Audit Agency

Brown, Richelle K., to GS-12; Scott AFB  
 Brown, Susan M., to GS-12; Eglin AFB  
 French, Dennis M., to GS-12; Kadena AFB  
 Harris, Rebecca J., to GS-12; Tinker AFB  
 Jeffries, Deborah G., to GM-13; Offutt AFB  
 Johnson, Darlene K., to GS-12; Kelly AFB  
 Jordan, Ray M., to GS-12; Andrews AFB  
 Kenney, Direnda G., to GS-12; McClellan AFB  
 Landry, Kelley M., to GS-12; Kirtland AFB  
 Livesay, Deborah K., to GS-12; Eglin AFB  
 Moore, Kathryn D., to GS-12; Langley AFB  
 Spraggins, Dianne M., to GS-12; RAF Alconbury  
 Tucker, Patrick H., to GS-12; K I Sawyer AFB

## Air Force Logistics Command

Costantino, John, to GM-14; SA-ALC/FMFFS  
 Johnson, Danny E., to GS-12; HQ AFLC/FMCR  
 Noack, Edward G., to GS-14; SA-ALC/FMRC

## Air Force Systems Command

Anderson, Richard J., to GS-12; ASD/FMPM  
 Bucholz, Keith E., to GS-12; ASF/FMPM  
 Clark, Sheryl A., to GS-12; ASD/FMPM  
 Clough, Mary D., to GS-12; ASD/FMPM  
 Elliott, Donna L., to GM-13; AFSC/ACCS  
 English, Adrienne A., to GS-12; AFDTC/FMFC  
 Fox, Audrey J., to GS-13; SSD/FMBI  
 Godbout, Claire J., to SMSgt; BMO/FMM  
 Hamilton, Barbara, to GS-13; SSD/FMBI  
 Hansford, Denise, to GS-12; ESD/TCX  
 Jordan, Ronald C., to GS-12; ASD/FMB  
 King, Patricia, to GS-12; AFSC/FMBO  
 Lambert, Sue Ellen, to GS-12; ASD/FMB  
 Leaver, Craig M., to GS-12; ASD/FMPM  
 Montalbano, Phillip, to GM-13; RL/AC-1  
 Plogger, Marilyn L., to GS-12; BMO/MYPF  
 Rechterovic, James M., to GS-12; ASD/FMPM  
 Rico, Helen M., to GS-12; RL/AC-1  
 Sherman, Kenneth J., to GS-12; RL/AC-1  
 Staeuble, Elissa A., to GS-12; ASD/FMPP  
 Stallworth, Gwen, to GS-13; SSD/FMBI  
 Thompson, Frances, to GM-13; AFFTC/ACB  
 Wannemacher, Victoria A., to GS-12; ASD/FMPM  
 Wilson, Tammy S., to GS-12; ASD/FMPM

## Air Training Command

Daniel, Jeffrey, to GM-13; Lackland AFB/ACF  
 Ervin, Penny L., to MSgt; Lowry AFB/ACC  
 Gendreau, Wilfred L. Jr, to GS-12; Chanute AFB/ACF  
 Gowan, Walter G., to GS-12; HQ ATC/ACBM  
 Harper, Cheri D., to GS-12; Reese AFB/ACF  
 Stewart, Robert G., to SMSgt; HQ ATC/ACBSM  
 Threadgill, Roy L., to SMSgt; Reese AFB/ACF  
 Wilson, Shirley A., to GS-12; Vance AFB/ACF

## Air Force Special Operations Command

Lokey, Frank J., to Maj; HQ AFSOC/ACF  
 Herrera, Stephen R., to GS-12; HQ AFSOC/ACBO

## Air Force Special Activities Center

Lanagan, David W., to SMSgt; HQ AFIA/ACF

## Military Airlift Command

Gonzales, Larry P., to SMSgt; 1606 CPTS/ACF  
 McNitt, Charles F., to GS-12; HQ MAC/ACCC  
 Sarka, Phyllis A., to GS-12; HQ MAC/ACCC

## Pacific Air Forces

Forgey, Wesley C., to GM-13; HQ PACAF/ACBM  
 Kawakami, Violet S., to GS-12; HQ PACAF/ACBO

## Strategic Air Command

Patterson, Bonnie J., to SMSgt; Malmstrom/ACF  
 Platt, Daniel, to SMSgt; Ellsworth/ACC  
 Pogue, Clifton F. Jr, to SMSgt; Barksdale/ACF  
 Struss, Samuel B., to SMSgt; Grand Forks/ACF

## U.S. Air Force Academy

Yokom, William J., to SMSgt; HQ USAFA/ACF

## U.S. Air Forces in Europe

Adkins, John E. to CMSgt; RAF Greenham Common  
 Gillespie, Delmar S., to SMSgt; Ramstein AB  
 Miller, Robert A., to SMSgt, Bitburg AB  
 Schwartz, Gary S., to SMSgt; Ramstein AB

## National Guard Bureau

Chamberlain, Robert C., to SMSgt; 174 TFW/AC

## Air Force Reserve

Dabe, Louis R., to GM-13; 440 TAW/AC  
 Faircloth, Sheila M., to GS-12; HQ AFRES/ACFAB  
 Harker, Geraldine A., to GS-12; HQ AFRES/ACBOT  
 Holmes, Michael A., to GM-13; HQ AFRES/ACCI  
 McLaughlin, John, to GS-12; HQ AFRES/ACFM

## Defense Finance and Accounting Service-Denver Ctr

Harvey, Ruth, to GS-12; DFAS-DE/C  
 Holt, Kathy, to GS-12; DFAS-DE/S  
 Muise, Jeanette A., to GS-12; DFAS-DE/FFP  
 Parker, Amanda, to GS-12; DFAS-DE/S

## SAF/FM

Annino, Mary Jane, to GS-11; SAF/FMBMB-AFO  
 Crerar, Olga, to GS-14; SAF/FMBMB-AFO  
 D'Ercole, Ernest, to GS-13; SAF/FMBMB-AFO  
 Diaz, Luis, to GS-13; SAF/FMBMR  
 Franklin, Ann, to GS-14; SAF/FMBMR  
 Newman, Mary B., to GS-13; SAF/FMBIC  
 Randle, Belinda, to GS-13; SAF/FMBMR  
 Ross, Janice, to GS-13; SAF/FMBMR  
 Smith, Len, to GM-14; SAF/FMBMR  
 Sprague, Brian, to GS-12; SAF/FMBMR  
 Thomas, Marilyn, to GS-12; SAF/FMBMR  
 Webb, Doris, to GS-14; SAF/FMBMR

# RETIREMENTS



Col Haas



Col Douville



Col Faith

**Col Barry L. Haas** was Assistant for Mission Operations, Directorate of Budget Operations (SAF/FMOM); Deputy Assistant Secretary, Budget; Pentagon, Washington DC (over 26 years of service).

**Col Douglas E. Douville** was Deputy Chief of Staff for Comptroller, Human Systems Division (AFSC), Brooks AFB TX (27 years of service).

**Col Larry E. Faith** was Director of Cost, Headquarters Air Training Command, Randolph AFB TX (25 years of service).

**Mr Thomas S. Amlie (GM-15)** was Assistant for Technical Systems, Management Systems Deputy (SAF/FMM), Pentagon, Washington DC (over 38 years of service). (No photo available).

## Air Force Logistics Command

Anderson, Margie H., GS-11; WR-ALC/FMRCC  
Atkinson, Dewitt T. Jr., GS-11; SA-ALC/FMFFA  
Ayers, Joe, GS-12; WR-ALC/FMRIH  
Bailey, Viola F., GS-09; SA-ALC/FMFCC  
Barber, Marvin F., GS-12; SA-ALC/FMFSE  
Barnes, Nancy F., GS-12; WR-ALC/FMRIB  
Barnes, Sammy L., GS-12; HQ AFLC/ACFFP  
Barsotti, Peggy J., GS-11; WR-ALC/FMFAM  
Barton, Tilford J., GS-07; OC-ALC/FMAFD  
Bates, Dorothy C., GS-12; SA-ALC/FMXA  
Beckwith, Eileen; GS-09; SM-ALC/FMAI  
Bernard, Joe D., GS-11; SA-ALC/FMXW  
Bone, Joe L., GS-11; WR-ALC/FMRIH  
Boyd, Wynonia, GS-07; SA-ALC/FMRWA  
Brezik, James F., GS-11; SA-ALC/FMXF  
Bryant, Faye W., GS-12; WR-ALC/FMRIB  
Butler, Frances W., GS-11; WR-ALC/FMRCC  
Campbell, Ruth N., GS-05; 2750 CPTS/ACFPC  
Cassell, Rodger G., GS-12; SM-ALC/FMDM  
Chairez, Billie B., GS-07; SA-ALC/FMFFSB  
Colucci, Dominic A., GM-13; HQ AFLC/ACCII  
Copeland, Arnold M., GS-12; WR-ALC/FMIA  
Copeland, Doris R., GS-11; WR-ALC/FMFAS  
Counts, Edna, GS-09; SM-ALC/FMFQ  
Craft, Joan T., GS-12; WR-ALC/FMFAM  
Creeley, Patrick J., GM-13; SM-ALC/FMDM  
Cummins, Mary Anne, GS-11; OC-ALC/FMAFPT  
Davis, James C., GS-11; OC-ALC/FMAFCM  
Diel, Albert E., GS-11; WR-ALC/FMRCC  
Dukes, Mary Lyn, GM-13; WR-ALC/FMIR  
Fairbetter, Donald G., GS-11; OC-ALC/FMAFCI  
Florence, Jan, GM-14; SM-ALC/FMA  
Fonseca, Mercedes M., GS-05; SA-ALC/FMFFM  
Gerg, Phyllis, GS-11; SM-ALC/FMAC  
Germona, Marjorie, GS-05; SM-ALC/FMFME  
Gibbs, Kennedy M. Jr., GS-12; SA-ALC/FMFCC  
Goldberg, Michael D., GS-11; HQ AFLC/ACFFP  
Guerrero, Maria L., GS-04; SA-ALC/FMFF  
Guzman, Blas, GS-12; SA-ALC/FMXO  
Harmon, Mary Ann, GS-05; 2750 CPTS/ACF

Haynes, Helen N., GS-05; WR-ALC/FMFAB  
Higdon, Ray K., GS-12; OC-ALC/FMAFCI  
Hoag, Janice A., GM-14; SA-ALC/FMRWA  
Houston, Thad E. Jr., GS-12; HQ AFLC/ACCII  
Huerta, Gerardo D., GS-09; SA-ALC/FMFCA  
Huff, Bertha S., GS-06; WR-ALC/FMFABA  
Hutto, Iona L., GS-11; WR-ALC/FMRMM  
Idoux, Walter A. Jr., GS-11; SA-ALC/FMXO  
Isaacs, Darrell, SMSgt; 2750 CPTS/AC  
Jaggers, Ollie L., GS-06; OC-ALC/FMAFSCC  
Johnson, Eddie Lou, GS-12; SA-ALC/FMFCC  
Kelley, Esther C., GS-05; WR-ALC/FMPO  
Kinsella, Lila, GS-07; SM-ALC/FMFBS  
Koch, Edwin E. Jr., GM-13; SA-ALC/FMFFSS  
Krueger, Pauline, GS-09; SM-ALC/FMFMA  
Lambert, Inez P., GS-12; SA-ALC/FMRCB  
Lewis, Richard, GS-12; SM-ALC/FMT  
Long, Nancy J., GS-12; SM-ALC/FMAO  
Lozano, Humberto, GS-12; SA-ALC/FMRB  
Marsh, Martha J., GS-12; OC-ALC/FMABO  
Martinez, Damian, GS-12; SA-ALC/FMFSE  
Marvin, James W., GS-12; SA-ALC/FMRCB  
Mayers, Yolanda M., GS-11; SA-ALC/FMRWD  
McCauley, William D., GS-12; HQ AFLC/ACBIR  
McCutcheon, Virginia, GS-12; SM-ALC/FMAC  
McDaniel, Billy F., GS-12; WR-ALC/FMRIH  
McDonald, Hazel D., GS-09; OC-ALC/FMAA  
McKandless, Glenna L., GS-12; SA-ALC/FMRWD  
Menchaca, Adelfina, GS-12; SA-ALC/FMFMS  
Meschine, Andrea, GS-12; SM-ALC/FMDM  
Mills, Willie, GS-12; 2750 CPTS/ACIB  
Minder, Adolph (Bud), GM-13; SM-ALC/FMAO  
Moncrief, Ellen W., GS-11; WR-ALC/FMRCC  
Montalvo, Cecilia C., GS-12; SA-ALC/FMXA  
Moore, Betty, GS-12; 2750 CPTS/ACIB  
Moran, Crisanto A., GS-11; SA-ALC/FMFSD  
Mortola, Rose Marie, GS-09; SA-ALC/FMRP  
Naumann, Gary C., TSgt; SA-ALC/FMFFM  
Owens, Kerry L., MSgt; SA-ALC/FMFFT  
Pantazopolous, Cleo M., GS-12; HQ AFLC/ACCII  
Patterson, Janet K., GS-07; AGMC/ACFC  
Pfeiffer, Gilbert L., GS-12; SA-ALC/FMFSD  
Plant, E. William, GS-12; HQ AFLC/ACCII  
Rainwater, Rex E., GS-06; SA-ALC/FMFFA  
Ramirez, Arnulfo, GS-07; SA-ALC/FMFFA  
Rancher, William D., GS-12; SA-ALC/FMRW  
Ranzau, Albert E. Jr., GS-12; SA-ALC/FMRWP  
Reece, Vincent, GS-12; SM-ALC/FMAC

Roach, Denny B., SSgt; WR-ALC/FMFAS  
Rogers, Charles W., GS-12; SA-ALC/FMRW  
Rosel, Consuelo O., GS-11; SA-ALC/FMRW  
Rutz, Cecelia, GS-12; SM-ALC/FMDM  
Ryder, Herlinda I., GS-07; SA-ALC/FMP  
Salazar, Consuelo R., GS-05; SA-ALC/FMFFA  
Shepherd, Richard L., GS-12; SA-ALC/FMXO  
Shields, Joyce J., GS-07; OC-ALC/FMAFMS  
Shockley, Eunice Y., GS-11; SA-ALC/FMRP  
Siebold, Margie W., GS-09; SA-ALC/FMRWP  
Simmons, Betty J., GS-05; OC-ALC/FMAFPT  
Simmons, Joann, GS-07; SM-ALC/FMAI  
Sims, Thurl D., GS-12; SA-ALC/FMRWD  
Smallenbarger, Nelson F., GS-05; 2750 CPTS/ACFA  
Smalley, Neil M., GM-14; 2750 CPTS/ACF  
Smith, Fannie M., GS-11; SA-ALC/FMXO  
Smith, Florence, GS-05; OC-ALC/FMAFPC  
Solis, Aurelio, GS-12; SA-ALC/FMFFA  
Staudt, William C., GS-11; SA-ALC/FMFFSS  
Sutherland, Eva A., GS-07; 2750 CPTS/ACFPM  
Sutton, James D., GM-14; WR-ALC/FMPF  
Teel, Joyce, GS-09; SM-ALC/FMFA  
Timberlake, Margaret V., GS-07; HQ AFLC/ACFFC  
Torres, Jose A., GS-06; SA-ALC/FMFFSS  
Tyler, David C., MSgt; HQ AFLC/FMFOF  
Walton, Jimmy E., GS-08; WR-ALC/FMAAI  
Weltz, James F., GM-13; 2750 CPTS/ACF  
West, Jeanette M., GS-06; WR-ALC/FMFABA  
Yamashiro, George, GS-12; SM-ALC/FMAC

## Air Force Audit Agency

Erxleben, Patsy A., GS-05; Randolph  
Heynen, Phyllis J., GS-07; Norton/RM  
Houchin, Richard E., Maj; Little Rock  
Johnson, Phillip E. Jr., GS-12; Robins  
Morris, Roger C., GS-12; Sheppard  
Shaw, Robert D., Maj; Andrews  
Snyder, Charles H., CMSgt; Barksdale

## AF Communications Command

Swick, Joe M., MSgt; CSD/ACC



# General Officer Reassignment



**Brigadier General Gerald (Gary) E. Hahn**  
**From:** Deputy Auditor General of the Air Force  
 and  
 Commander, Air Force Audit Agency  
 Norton AFB CA

**To:** Deputy for Policy & Network Management  
 Defense Finance & Accounting Service  
 Lowry AFB CO

## SES Retirement



**Mr Roger M. Darnell**  
 Director of Financial Management  
 Warner Robins Air Logistics Center (AFLC)  
 Robins AFB GA  
*(30 years of service)*

## Retirements...(Cont'd)

### Air Training Command

Bradley, Kyle, CMSgt; Lackland AFB/ACF  
 Carrasco, Roger, SSgt; Randolph AFB/ACFA  
 Emrick, Alfred E. Jr, SMSgt; Randolph  
 AFB/ACF  
 Feeley, Lawrence J., TSgt; Lowry AFB/ACFPM  
 Hays, Joe D., MSgt; Lowry AFB/ACFQ  
 Isom, Thomas E., TSgt; Lowry AFB/ACFPT  
 Kessler, Betty, GS-07; Randolph AFB/ACFA  
 Martinez, Amelia, GS-12; Lackland AFB/ACC  
 Melendez, Carlos, MSgt; Lowry AFB/ACFMM

### Air Force Systems Command

Cirillo, Nicholas A. Jr, GS-12; ESD/TNX  
 Edwards, William W., LTC; AFDTC/FMF  
 Followell, Ronald D., MSgt; ASD/FMPM  
 Fulson, Theodore S. Jr, Capt; ASD/FMPM  
 Guinn, John M., TSgt; AFDTC/FMFD  
 Osborne, Charles D., TSgt; AFDTC/FMFD  
 White, George D., GM-14; SSD/FMCE  
 (Deceased)  
 Williams, Jane M., GS-09; AFFTC/ACFA

### Electronic Security Command

Mathys, Robert C., MSgt; HQ ESD/ACBO

### Military Airlift Command

Beck, David, MSgt; HQ MAC/ACFP  
 Brink, Jerry J., MSgt; 438 MAW/ACFA  
 Brown, Willie Jr, CMSgt; 375 MAW/ACF  
 Busch, Ruth E., TSgt; 314 TAW/ACF  
 Gregory, John F., MSgt; 63 MAW/ACFPM

Leary, Edralee G., GS-04; 314 TAW/ACB  
 Long, Daniel E., 834 ABW/ACFPT  
 Owens, Richard F., MSgt; 314 TAW/ACF  
 Reinecke, Nancy R., MSgt; HQ MAC/ACFA  
 Roddy, Thomas C. III, TSgt; 314 TAW/ACB  
 Sexton, Ruth R., GS-09; 63 MAW/ACFMP

### Tactical Airlift Command

Blue, Donald W., LTC; 31 TFW/AC  
 Shafer, Robert A., CMSgt; 363 TFW/ACF  
 Todd, Clementine S., GS-05; 354 TFW/ACFPC

### Air Force Space Command

White, Lee W., SMSgt; HQ AFSPACECOM/  
 ACC

### Pacific Air Forces

Garner, W. Scott, MSgt; HQ PACAF/ACF  
 Marine, Donald L., MSgt; HQ PACAF/ACF

### Strategic Air Command

Bannister, Errol J., CMSgt; Wurtsmith/ACF  
 Bingham, Gary L., MSgt; Loring/ACC  
 Butler, Alvin, MSgt; HQ SAF/ACFP  
 Gardner, Martin E., MSgt; HQ SAC/ACFAM  
 Gregory, John R., MSgt; Beale AFB/ACC  
 Irvin, Roland, CMSgt; HQ SAC/ACEA  
 Knupp, Gary L., MSgt; Grand Forks/ACFQ  
 Leary, Barbara A., GS-07; Plattsburgh/ACFW  
 Zabrocki, Joseph R., GS-07; Offutt/ACFW

### U.S. Air Forces in Europe

Bolin, Ronald J., MSgt; Soesterberg AB NL  
 Odom, Jimmy V., SMSgt; Bitburg AB GE

### Air Force Commissary Service

Myers, Gertrude G., GM-13; HQ AFCOMS/  
 ACM

### Defense Finance and Accounting Service-DE

Ballard, Maureen, GS-08; DFAS-DE/YDCR  
 Berg, Donald G., GS-11; DFAS-DE/AAB  
 Hale, Esther M., GS-11; DFAS-DE/AAD  
 McDonald, M.D., CMSgt; DFAS-DE/AA  
 Peterkin, Karl, GM-13; DFAS-DE/S  
 Ryan, Donald, GS-12; DFAS-DE/YQB  
 Semsack, J. Janice, GS-12; DFAS-DE/C  
 Stewart, Henry, GS-09; DFAS-DE/RBTA  
 Troutman, Shirley E., GS-11; DFAS-DE/C  
 White, Jeanette K., GS-04; DFAS-DE/AACV

### Secretary of the Air Force and Air Force Cost Center

Jones, Charlie E., LTC; AFCSTC/OS  
 Morris, Steven B., LTC; SAF/FMBOM  
 Patsalos, Mary Z., GS-13; SAF/FMBIS  
 Thompson, Roy D., Maj; AFCSTC/IS

## SES Reassignments



**Mr Robert L. Baugh**

*From:* Assistant Auditor General,  
Financial & Support Audits  
Headquarters, Air Force Audit Agency  
Norton AFB CA

*To:* Assistant Auditor General, Operations  
Headquarters, Air Force Audit Agency  
Norton AFB CA



**Mr Gene L. Mortensen**

*From:* Deputy Director, Maintenance  
Ogden Air Logistics Center (OO-ALC/MA)  
Hill AFB UT

*To:* Director, Financial Management  
Ogden Air Logistics Center (OO-ALC/FM)  
Hill AFB UT



**Mr Kenneth E. Seifert**

*From:* Assistant Auditor General, Operations  
Headquarters, Air Force Audit Agency  
Norton AFB CA

*To:* Assistant Auditor General,  
Financial & Support Audits  
Headquarters, Air Force Audit Agency  
Norton AFB CA



**Ms Eva C. Ugarkovich**

*From:* Deputy Director, Maintenance  
Sacramento Air Logistics Center (SM-ALC/MA)  
McClellan AFB CA

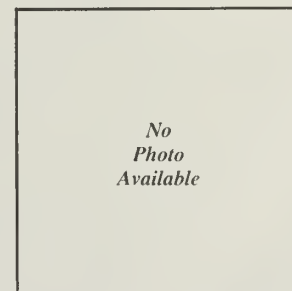
*To:* Director, Financial Management  
Sacramento Air Logistics Center (SM-ALC/FM)  
McClellan AFB CA



**Mr James C. Wallin**

*From:* Deputy Director, Materiel Management  
San Antonio Air Logistics Center (SA-ALC/MM)  
Kelly AFB TX

*To:* Director, Financial Management  
San Antonio Air Logistics Center (SA-ALC/FM)  
Kelly AFB TX



**Mr Edward R. Zschiesche**

*From:* Deputy Director, Materiel Management  
Oklahoma City Air Logistics Center (OC-ALC/MM)  
Tinker AFB OK

*To:* Director, Financial Management  
Oklahoma City Air Logistics Center (OC-ALC/FM)  
Tinker AFB OK





## Lieutenant General Leo W. Smith II Becomes Vice Commander, Strategic Air Command

Lieutenant General Leo W. Smith II, the Principal Deputy Assistant Secretary of the Air Force, Financial Management (Resource Management) from August 1989 until May 1991, departed the Pentagon in Washington DC for his new assignment as Vice Commander, Strategic Air Command, Offutt AFB NE.

General Smith was born March 13, 1936, in Omaha NE and graduated from Dowling High School, Des Moines IA in 1954. He earned a bachelor of science degree in military engineering from the U.S. Military Academy in 1958 and a master of science degree in government from Southern Illinois University in 1971. He completed Squadron Officer School in 1962, Air Command and Staff College in 1972, Naval Command and Staff College as a distinguished graduate in 1973, and the Department of State Senior Seminar in Foreign Policy in 1977. The general also attended Cornell University's Executive Development Program Course in 1979, and John F. Kennedy School of Government's Program for Senior Managers in Government in 1987.

After completing pilot training, nuclear weapons school, survival school and B-52 upgrade training, General Smith was assigned to Loring Air Force Base ME as a B-52G co-pilot. A volunteer for the Minuteman missile program, he completed missile training at Chanute Air Force Base IL, and was assigned to Malmstrom Air Force Base MT in October 1962. While there he served as a deputy missile combat crew commander at squadron level and in the wing Standardization Division. In April 1965 he transferred to the 15th Air Force Missile Training and Standardization Division at March Air Force Base CA.

The general completed C-130 Hercules training at Sewart AFB TN in July 1966, and then was assigned to the 314th Tactical Airlift Wing, Ching Chuan Kang Air Base, Taiwan, as a co-pilot. He later served as aircraft commander.

Upon his return to the United States in September 1967, he was assigned to Headquarters Strategic Air Command, Offutt AFB NE, initially as an operations planner on board the airborne command post, then as an air operations staff officer in the Future Concepts Aircraft Branch, and finally as chief of the Future Concepts Missile Branch.

After graduating from the Naval Command and Staff College in July 1973, he became military assistant to the Deputy Director for Defense Research and Engineering, Strategic and Space Systems, Office of the Secretary of Defense, Washington DC. General Smith entered the Senior Seminar in Foreign Policy

conducted by the State Department's Foreign Service Institute in September 1976 and, upon completion in June 1977, was assigned as chief of the Strategic Offensive Forces Division, Directorate of Plans, Headquarters U.S. Air Force, Washington DC. After an Air Staff reorganization, he became Assistant Deputy Director for Strategy, Doctrine and Long-Range Planning in June 1978. With the creation of a Deputy Directorate for Long Range Planning, the general became chief of the Planning and Integration Division.

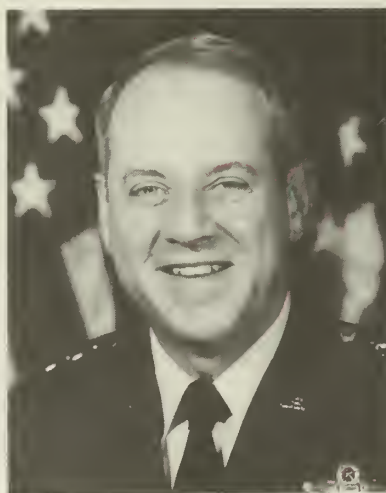
In April 1979, he transferred to Castle Air Force Base CA as vice commander of the 93rd Bombardment Wing and, in April 1980 assumed command of the wing. The general became commander of SAC's 57th Air Division at Minot AFB ND in

November 1981. This command included Strategic Projection Force responsibility as part of the Rapid Deployment Joint Task Force. In December 1982 he was assigned as Assistant Deputy Chief of Staff for Plans at SAC headquarters. In July 1985 he returned to Air Force headquarters as Director of Budget. As part of the Goldwater-Nichols Reorganization Act, General Smith became Deputy Comptroller, Budget, Office of the Secretary of the Air Force, in March 1987. In August 1988 he was assigned as Assistant Deputy Chief of Staff for Plans and Operations, Air Force headquarters.

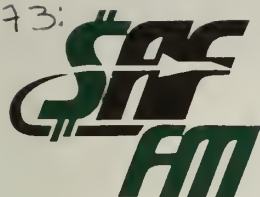
He is also chairman of the Board of the Army and Air Force Exchange Service; Chairman of the Finance and Audit Committee, Air Force Morale, Welfare and Recreation Board; Chairman of the Finance Committee, Air Force Aid Society; and a member of the Board of Commissioners, U.S. Soldiers' and Airmen's Home.

The general is a command pilot with more than 4,600 flying hours. His military decorations and awards include the Distinguished Service Medal, Legion of Merit with two oak leaf clusters, Meritorious Service Medal with oak leaf cluster, Air Medal with oak leaf cluster, Air Force Commendation Medal, Air Force Outstanding Unit Award, Air Force Organizational Excellence Award, Combat Readiness Medal, National Defense Service Medal with service star, Vietnam Service Medal with two service stars, Air Force Overseas Ribbon-Short, Air Force Longevity Service Award Ribbon with seven oak leaf clusters, Air Force Training Ribbon and Republic of Vietnam Campaign Medal.

He was promoted to lieutenant general September 1, 1989, with same date of rank.



200  
301.73:  
6/1



*the Air Force*  
**COMPTROLLER**

DEPOSITORY

MAR 06 1992

UNIVERSITY OF ILLINOIS  
AT URBANA-CHAMPAIGN

Volume 26 Number 1

January 1992

*AFSOC—Air Commandos & Quiet Professionals*



**One Year Later:**

**Lessons Learned During Desert Shield/Desert Storm**





DEPARTMENT OF THE AIR FORCE  
WASHINGTON DC 20330-1000

OFFICE OF THE ASSISTANT SECRETARY

**MEMORANDUM FOR THE AIR FORCE FINANCIAL MANAGEMENT COMMUNITY**

One year ago I noted that the transition years ahead would demand an extraordinary commitment from the financial management community. If anything, this statement has greater validity today. Because of the effects of the attempted coup in the Soviet Union, the unprecedented actions taken by President Bush to raise the nuclear threshold, and continuing pressure to further reduce defense spending, the pace of change has accelerated even more dramatically during the past year.

I want to specially recognize all those who contributed directly and indirectly to our nation's successful efforts in the defense of Saudi Arabia and the liberation of Kuwait, particularly comptroller personnel who supported the troops in the theater. With assistance-in-kind from numerous foreign countries and billions of dollars flowing into the Defense Cooperation Account, the unique financial challenges of Operation **DESERT STORM** were managed in an extremely professional manner.

We are making steady progress in a number of areas to meet the challenging demands of a smaller budget, less manpower, and management reform. These include realigning the career field, regionalizing accounting and finance operations, and implementing the Defense Business Operations Fund (**DBOF**). Oversight of MWR financial activities is another area where we have new and important responsibilities. With the creation of Air Force Materiel Command and the recently announced merger of MAC, TAC, and SAC into two new commands, financial managers in all corners of the Air Force have their work cut out for them.

In welcoming recent trends in the US-Soviet relations, our leadership is also embracing new opportunities for progress in the evolution of air power. The Air Force of tomorrow will require improved responsiveness, productivity, and efficiency from its financial management team. The business element of our armed forces has never been more important. Let quality, innovation, and technology be our watchwords.

I see a most productive and rewarding future ahead of us. While the FM world is downsizing like the rest of the Air Force, our role is as vital as ever. In terms of job responsibility, there's never been a better opportunity for individuals to make a lasting contribution. I salute your past achievements and ask you to join with me in helping sustain and build our world class Air Force into the next century.

*Mike Donley*

**MICHAEL B. DONLEY**  
Assistant Secretary of the Air Force  
(Financial Management and Comptroller)

# *The Air Force* **COMPTROLLER**

Vol 26 Number 1 January 1, 1992

**USAF Recurring Periodical 170-2  
(AFRP 170-2)**

(Reader-Per-Copy Ratio — 7 to 1)

Published Quarterly in the Pentagon  
by the Assistant Secretary of the Air Force  
(Financial Management and Comptroller)

*Mr Michael B. Donley*  
*Assistant Secretary of the Air Force*  
*(Financial Management and Comptroller)*

*Mr C. Ronald Hovell*  
*Principal Deputy Assistant Secretary*  
*of the Air Force, Financial Management*

The Air Force Comptroller is an official, non-directive departmental publication distributed four times annually under provisions of Chapter 12, AFR 5-1. Its purpose is to provide timely information to Air Force Financial Management and Comptroller personnel relating to mission accomplishment; to assist them in solving problems and improving efficiency of operation; to communicate new developments and techniques and to stimulate professional thought and development.

The Air Force Comptroller is published by the Assistant Secretary of the Air Force (Financial Management and Comptroller) (SAF/FM), Washington, DC 20330-1000. Contributions, suggestions and criticisms are welcome. Opinions expressed by individual contributors do not necessarily reflect the official viewpoint of the Assistant Secretary of the Air Force, the Comptrollers, or the Editorial Staff. Final selection of material for publication is made on the basis of suitability, timeliness and space availability.

Address communications to: *The Air Force Comptroller*, SAF/FM (Editor), Washington, DC 20330-1000. Telephone AUTOVON 227-5888.

**Col Glenn R. Zauber**  
Supervisory Editor

**Ms Claire A. Claysmith**  
Managing Editor

**Ms Gloria R. Jaskiewicz**  
Associate Editor

DISTRIBUTION F. *The Air Force Comptroller* may be purchased from the Supt of Documents, U.S. Government Printing Office, Washington, DC 20402.

## IN THIS ISSUE

Page

Memorandum for the Air Force Financial Management Community, by Mr Michael B. Donley.....	2
Focus on: Air Force Special Operations Command, by Major Joe Lokey.....	4
Comptroller Warplanning: The Lessons of Desert Shield/Desert Storm, by Mr E. Lee Franklin.....	7
Computer-Based Training: The Next Step in Improving Training, by Major Keith R. Bell.....	10
What Your Mama Didn't Tell You About Being the Base Bank, by Captain Hardy M. Lister.....	13
Changes to October Listings of Key Personnel (Names & Phone Numbers) by MAJCOM/FOA/Bases.....	14
Notes from the Deputy Assistant Secretary, Plans, Systems, and Analysis, by Mr John J. Nethery (SAF/FMP).....	15
The CCCMP Interview—An Opportunity to Excel.....	16
Notes from the Deputy Assistant Secretary, Budget, by Maj Gen Robert F. Swarts (SAF/FMB).....	18
Notes from the Deputy Assistant Secretary, Cost & Economics, by Mr LeRoy T. Baseman (SAF/FMC).....	19
Notes from the Auditor General of the Air Force, by Mr John W. Boddie (SAF/AG).....	20
Notes from the Defense Finance and Accounting Service—Denver Center, by Mr Clyde E. Jeffcoat (DFAS-DE/D).....	21
Notes from the Chief for Enlisted Matters, by CMSgt "Rip" Sewell.....	22
Notes from the Standard Systems Center, by Mr Pat Foley, Director of Comptroller Systems..	23
Notes from the Comptroller Training Division, by Major (S) David Alonzo.....	24
Notes from The Colonels' Group, by Major John W. Bengtson.....	25
Notes from the Comptroller Officer Assignments Section, by Major (S) Patricia C. Cruz, Chief.....	26
Professional Military Comptroller School (PMCS), by Lt Col Stephen F. Adams (USA).....	27
PMCS Class 91-D Graduates and "Idea Papers".....	28
Promotions.....	30
Retirements.....	31
Best Author Award for 1991 .....	Back Cover



Focus on:

## Air Force Special Operations Command

*"Air Commandos - Quiet Professionals"*

by Major Joe Lokey

You haven't heard much about the Air Force Special Operations Command (AFSOC)—nor are you likely to if we are doing our job. We prefer it that way. Just after 0200 on January 17, 1991, Pave Low helicopters from the 1st Special Operations Wing at Hurlburt Field led Apache gunships from Task Force Normandy across the Iraqi border at 150 knots and just over 50 feet above a black desert floor and took out two early warning radar stations opening the air corridor to Baghdad and blinding Saddam Hussein's air defense network. The rest of the conventional conflict is well recorded history. The role and contributions of the special operations folks may never be fully known.

The political and social changes in the world have created a less stable environment. The apocalyptic premise of nuclear war and global Communist domination has evaporated and given way to low intensity conflicts as the more likely conditions for the employment of force in securing national security objectives. The following is a brief look at the organization, people and history of AFSOC and the growing role they anticipate in an unstable world.

### Organization

Commanded by Maj Gen Bruce Fister, AFSOC is both an Air Force major command (MAJCOM) and the air component of the U.S. Special Operations Command (USSOCOM), a joint unified command located at MacDill AFB, Florida. Other components of USSOCOM are the U.S. Army Special Operations Command (USASOC) at Fort Bragg NC, the Naval Special Warfare Command (NAVSPECWARCOM) at Coronado CA, and the Joint Special Operations Command (JSOC), also at Ft Bragg.

AFSOC has three major active wings, one Air National Guard group and one Air Force Reserve group. The 39th Special Operations Wing (SOW) in Europe and the 353rd SOW in the Pacific come under the daily operational control of the theater CINCs. The 1st SOW at Hurlburt Field is tasked by AFSOC. Our overseas units are both undergoing a consolidation of theater

assets.

Other units assigned to AFSOC are the 1720th Special Tactics Group, the Special Missions Operational Test & Evaluation Center (SMOTEC), the Air Force Special Operations School (AFSOS) and a variety of Special Operations Weather Teams (SOWTs) and Special Operations Contingency Communications Squadrons (SOCCS).

Today AFSOC is composed of slightly over 5,800 people. About 30 percent of these personnel are stationed overseas. We anticipate a growth in the next few years of about 2,000 more people as new weapon systems and units are fielded to support an expanding mission. Despite the small numbers, AFSOC manages and operates a total of 111 aircraft, which includes six different types and twelve different models. It takes seven formal schools to train AFSOC crews in their primary aircraft. The Air National Guard and AF Reserve add another 20 percent to the AFSOC force structure.

### Comptroller

The AFSOC Comptroller organization (HQ AFSOC/FM) under Colonel Jon Morris, is composed of 28 authorizations performing the typical MAJCOM functions of Budgeting (FMB), Cost & Economic analysis (FMC) and Accounting & Finance (FMF). There is a small twist to each of these, however, that make them just a bit different. The Deputy Comptroller, Mr Bill Rone is dual-hatted as the Director of Budget. Though there is no Financial Plan submitted each year, there is a massive BES update provided to USSOCOM annually during which Air Force accounting data must be translated into DOD object-class coding. The FMF organization, being in a command of tenants and having no base level AFO's (at present), is primarily responsible for the Comptroller's accounting and budgeting information systems, accounting policy, and those duties normally falling on a MAJCOM/FMX function. The Cost folks perform beddown studies and other normal cost functions, but also maintain a heavy focus on the acquisition accounts (procurement, RDT&E and

MILCON) for SOF programs which are not centrally managed at the Air Staff.

There were many unique challenges faced as we attempted to stand up a MAJCOM Comptroller function from scratch. Different appropriations, coding structures, and field/headquarters relationships were all very new. With no unique AFSOC regulations, manuals or operating instructions in place (and very few people to write them), our units operated under existing MAC guidance during the FY91 transition year. The only automation available during the FY90 closeout and FY91 initial distribution was a borrowed laptop computer. A good group of people were selected, are on board, and have gotten the command off on the right track. We are all very proud of the things we have accomplished in just over a year.

### Mission Overview

The primary business of AFSOC is to train, organize, equip, and educate both active duty and reserve Air Force special operations forces worldwide for their assignment to theater CINCs. The primary activities under which SOF forces are normally tasked and employed are:

1. Unconventional Warfare
2. Direct Action
3. Special Reconnaissance
4. Counterterrorism
5. Foreign Internal Defense (FID)
6. Humanitarian Assistance
7. Psychological operations
8. Counterdrug activities
9. Combat Search and Rescue (CSAR).

As a true "customer service" organization, AFSOC is able to infiltrate, resupply and exfiltrate ground and naval special operations forces (Green Beret, Rangers, SEALs, etc.) within denied and/or hostile territory. Our unique capabilities allow us to penetrate sophisticated air defense networks unhampered by adverse weather or threatening terrain.

AFSOC assets can also provide surgical firepower for perimeter defense or close air support for special operations or conventional forces. Airborne psyops missions that can either broadcast or jam selected frequencies are also a part of the versatile arsenal available to the Air Force Special Operations Forces (AFSOF).

### The Aircraft

MC-130 Combat Talon. These aircraft are equipped for the specialized job of clandestine infiltration—getting them in, resupplying them, then getting them out. They are equipped with a variety of terrain-following and

ground mapping radars allowing them to fly at 250 feet at night and in adverse weather. The Talons are also capable of high-speed, low-level deliveries of over 2,200 pounds of cargo at over 250 knots. Some Talons are also equipped with the Fulton Recovery System which picks up personnel or cargo on the ground as the aircraft flies by and grabs a cord suspended by a tethered balloon.

AC-130 Gunship. Surgical firepower, accuracy and lethality are critically important in special operations. Although most frequently used in a close air support role or as an armed reconnaissance platform, the AC-130 gunships perform a variety of missions. Their armament includes two 20MM gatling guns, a 40MM canon and a 105MM howitzer. The gatling guns fire at a rate of 5,000 rounds per minute and are most effective for area saturation and anti-personnel operations. The aircraft's fire control sensors guide the 40MM canon which can fire at 100 rounds per minute and are most effective against trucks and lightly armored vehicles. The 105MM howitzer can, depending on crew proficiency, fire up to nine rounds a minute and is used primarily to flatten buildings and heavy armor.

HC-130 Combat Shadow. These specially equipped tankers are designed to refuel special operations helicopters within the low level flight regime. They are equipped with inertial navigation systems, night vision cockpits and a limited electronic countermeasure capability. These modifications allow our crews to fly as low as 500 feet and refuel our helicopters under minimal light and minimum communications conditions.

EC-130. Flown by the Pennsylvania National Guard, the EC-130 is the mainstay of the SOF psychological operations mission. About half of the aircraft are extensively modified to receive, analyze and transmit various electronic signals, such as radio and television.

MH-53J Pave Low III. The Pave Low is the most sophisticated helicopter in the world. It provides long range vertical lift support for special operations. These extensively modified H-53's are equipped to fly extremely low to the ground, at night, and in adverse weather. It is capable of carrying 40 troops, 2 jeeps or any like combination.

MH-60G Pave Hawk. The Pave Hawk is a modified variant of the Army's UH-60A Blackhawk. It is a medium-lift helicopter capable of night, low-level infiltration/exfiltration of 12 combat troops. Four MH-60's can be loaded on a single C-5 and be ready to fly shortly after landing enabling them to be a critical asset for responding to contingencies anywhere in the world.

### A Proud History

What we now call Special Operations actually began in 1944 with the 1st Air Commando Group supporting British General Wingate and his operations deep behind Japanese lines in Burma. The 1st flew a variety of aircraft such as the C-47, B-25, P-47 and P-51. The Air



Commandos were deactivated following WWII.

During the Korean War, a need for special operations was recognized and the 581st Air Resupply and Communications Wing (ARC) was activated in 1950 to support infiltration, exfiltration and psychological operations. This wing was also deactivated at the end of the war.

During the Vietnam conflict, the 1st Air Commando Group was reactivated. It was redesignated the 1st Special Operations Wing in 1968. At the height of the conflict, the Air Force Special Operations Forces (AFSOF) reached a peak of 19 squadrons, over 10,000 personnel and 550 aircraft.

After Vietnam, the Air Force once again reduced its Special Operations Forces and by 1976 had only one wing, three squadrons and forty aircraft. This reduction, reflecting a lack of commitment to a viable special operations capability, would prove to be devastating and embarrassing to our country in just four short years.

The failed rescue attempt of American hostages in Iran at Desert One in 1980 highlighted the major deficiencies in our special operations forces and marked the beginning of current enhancement programs. The failure was, among other things, attributed to insufficient planning, training and equipping of special units.

In 1983, the Air Force created the 23rd Air Force under MAC with the primary task of increasing and enhancing the air arm of our nation's special operations forces. By creating 23AF, the Air Force consolidated TAC's 43 SOF aircraft and MAC's 180 rescue aircraft bringing together like assets and incorporating them under a single manager.

The United States Special Operations Command (USSOCOM) was created as a new unified command by Congress in 1987. The 23AF became the air component under USSOCOM while remaining a NAF under MAC. The 23AF had many operational functions other than SOF to manage for MAC such as a Rescue and Weather Reconnaissance Wing, an Aeromedical Evacuation Wing, two Operational Support Airlift squadrons and a USAF hospital. This continually clouded the SOF focus the USCINCSOC desired of his air arm.

In March 1990, after Congressional concerns about the first SOF budget, USCINCSOC and CSAF agreed to create a separate major command (MAJCOM) for special operations. The Air Force underscored a commitment to special operations on 22 May 1990 when the Air Force Special Operations Command (AFSOC) stood up and was divested of all of its non-SOF assets.

### **"Funny Money" & Funding**

AFSOC, and other service components under USSOCOM, is funded with Defense Agency funding. This strange appropriation (97X 0100.5602) and the G-series fund codes have gotten the attention of many people as we set up the command. AFSOC's funding is

direct mission oriented since we have no base operating support (BOS) funding or capabilities. The memorandum of agreement signed by USCINCSOC and CSAF left the non-MFP XI support for SOF forces with the Air Force such as NCO PME, real property maintenance, JCSEXercises, chemical warfare equipment, and other normal host funding responsibilities. This is important both technically and symbolically as it demonstrates the importance of remembering that AFSOC assets are blue-suit and, though funded separately, are an integral part of, and deserve the support of, the Air Force family.

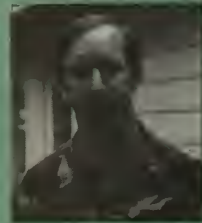
Many of these non-MFP XI funding issues are currently being identified for crosswalk from Air Force to Defense Agency funding. As the Air Force O&M accounts begin to shrink, it is difficult for each host to support a SOF tenant with a growing mission.

Another unique aspect of AFSOC funding is the management of the command's aviation fuel (AVPOL) account for active and reserve forces. Some unique and highly effective procedures were put in place to successfully control over \$15 million in AVPOL funding. With control of the AVPOL dollars, we have begun to look at ways to generate systematic efficiencies to free up funding for other critical requirements. This is a common goal with that of the CSAF and his initiative to decentralized AVPOL funding in other MAJCOMs.

### **Summary**

Unlike their "Rambo" or "snake-eater" image, special operators are highly trained and very dedicated individuals who thoroughly plan, precisely execute and measure mission success within a precision of feet and seconds. There is an inner intensity about the special operations forces that make them a pure, professional joy to work for and with. There is no place for showboats in SOF. The missions are too critical and the ramifications and risk of failure are often too great. They live and train daily by their motto: Air Commandos, the Quiet Professionals.

Major Lokey is the Director of Accounting and Finance for the Headquarters, Air Force Special Operations Command, Hurlburt Field, Florida. He holds a masters degree in political science from Auburn University. Major Lokey completed PMCS in 1985. Prior to his present assignment, he held a variety of staff positions in budget, cost, and systems analysis at several MAJCOMs and the Air Staff. He is a member of the ASMC.



# Comptroller Warplanning:

## The Lessons of Desert Shield/Desert Storm

by E. Lee Franklin

From a PMCS  
PAPER

Operation Desert Shield/Desert Storm proved to many that planning and practice are necessary in order to be effective in fighting a war. In the interest of determining how well we in the comptroller community planned and executed our duties in the Gulf war, a series of reviews and meetings were held to obtain input regarding the lessons that were learned.

Shortly after the war's end, in March of 1991, the call went out from the Assistant Secretary of the Air Force Financial Management and Comptroller (SAF/FM) to the Major Command (MAJCOM) Comptrollers for initial thoughts regarding what went well, what didn't go so well and what was learned from comptroller participation in this operation. The responses were consolidated into fifteen major categories.

To confirm, and perhaps add to the list of issues, a SAF/FM representative attended the National Guard Bureau (NGB) Comptroller meeting in May and the HQ SAC Desert Shield/Desert Storm meeting in early July 1991. Also, a visit was made to the HQ TAC Comptroller Plans office to discuss the problems and issues they encountered in their role as United States Central Air Forces (USCENTAF) (Rear). The discussion and exchange of information from each of these meetings served to reinforce the comments received from MAJCOMs. Finally, at the end of July, SAF/FM and the Comptroller Plans offices at HQ SAC and HQ TAC cohosted a worldwide conference to discuss the lessons learned from the Desert Shield/Desert Storm experience. Most MAJCOMs, including the Air National Guard (ANG) and Air Force Reserve (AFRES) were represented. Many comptroller personnel who had actually deployed to the Persian Gulf also attended. From these meetings, particularly the worldwide session, a list of *lessons* emerged that will be addressed in order to update, clarify and, in some cases, develop procedures for future contingencies. In all, some 21 issues were identified.

### The Issues

The issues to be resolved cover a variety of subjects. Many of them are complex and comprised of several parts. A few are relatively simple to correct. All will take time.

The first of the issues involved funding. The general consensus was funding lines need to be streamlined;

maintenance of fund cite authorizations, AF Forms 616, better understood; and technicians better trained in funding and accounting procedures. Further, guidance regarding funding must be released sooner so that costs for a particular operation can be accurately captured.

Second to surface was the matter of inquiries about pay and delivery of leave and earnings statements (LESs). The importance of establishing a communication link early in a conflict was noted as it would provide a means of responding quickly to pay inquiries. This is important to the individual as is the delivery of the monthly LES. Although a difficult problem to solve, it is essential in providing good customer service and relieving worries from the minds of the persons we are there to serve, allowing them to focus entirely on their mission. An important part of the communications capability is the availability of electronic mail. This allows virtually instant communication and reduces dependence on other communication mediums, such as messages and phones.

Guidance to comptroller personnel in the deployed area surfaced in many ways as a problem. First, procedures in the Joint Federal Travel Regulations (JFTR) regarding per diem and field duty were not consistently applied. This can be attributed, in part, to a failure of commanders to understand the implications of designating *field duty* and *group travel* in the orders and some confusion regarding who was to make this decision. Further, the various services making up the unified command occasionally interpreted the rules differently, resulting in differing reimbursements to people in the same locations. Second, guidance published by other functional areas to their counterparts in the field was often not sent to the comptroller, creating a lack of knowledge in the comptroller community about things it would have been helpful to know in order to get the job done.

To complicate this matter further, the guidance to the deployed agents was coming from too many sources. An agent would typically receive advice and guidance from USCENTAF, their respective MAJCOM, Defense Finance and Accounting Service—Denver (DFAS-DE), and their home station Accounting and Finance Officer (AFO). Often the guidance was late, incomplete and inconsistent, causing conflicts and confusion. This may be attributed, at least in part, to the fact there is no established forward headquarters in that region as

→



there are in Europe and the Pacific. Therefore, a headquarters staff had to be built, communication lines put in place, and procedures for managing theater resources developed as the action unfolded.

In any principal AFO - disbursing agent relationship, communication, timely turn-in of documents and replenishment of funds are critical to accurate accounting and maintaining adequate funding levels and cash on hand. In Desert Shield/Desert Storm this was a difficult task. Phone lines were difficult to obtain and mail time between the deployed agent and the principal AFO was extremely slow. In some cases, the size package that could be mailed was restricted. This meant that documents, such as vouchers and personal checks that had been cashed, to be returned to the principal AFO had to be split into several small packages, causing additional administrative work for both the agent and the AFO receiving the documents.

Another important issue was the lack of understanding of pay entitlements by deployed members. For instance, many members did not know that Basic Allowance for Subsistence (BAS) is not payable when under field duty. Some didn't understand what tax exclusion was all about or what imminent danger pay was for. Compounding the problem, some of the computer programs to update entitlements, such as Combat Zone Tax Exclusion (CZTE) and Uniformed Services Savings Deposit Program (USSDP) were not properly recording the entitlements. As an example, a deposit to USSDP was shown on the LES as a debt. Seeing the *debt* on the LES caused confusion and alarm, particularly in cases where the LES was sent to the dependents instead of the military member. These problems cause an additional workload on the deployed agent, and answering dependent's questions caused an increased workload on the home station AFO as well.

A separate but related issue came about when dependents found that a power of attorney could not be accepted by the AFO to answer questions regarding the spouse's pay. In most cases, these people were holding general rather than specific powers of attorney. Again, this is a problem of educating the member to think ahead and plan for these situations, especially if they are assigned to a position in which they are subject to deployment.

Tracking advance travel payments made at enroute stops became a problem. Often, copies of the payments had been misplaced or lost during the individual's travels and the payment forgotten by the time the settlement voucher was filed. Therefore, the settlement voucher did not reflect all prior payments, and the member was overpaid. Subsequently, advance payment vouchers arrived through the *by-others* accounting cycle and were posted against the record, creating a debt. As might be expected, the debts met with disagreement and remissions were filed, resulting in more work for the AFO. The outcome of this is the recognition that a method for centrally tracking and controlling travel payments is needed.

Desert Shield/Desert Storm brought to the forefront issues that had not previously been a consideration or even a responsibility of the comptroller. For example,

the disposition of currency contaminated by chemical or biological agents had not previously been addressed in regulatory guidance. Accounting for assistance-in-kind receipts and gifts from foreign governments had not been an issue prior to this time and procedures were not in place to deal with such matters. Procedures for requesting and obtaining approval for a Limited Depository Account (LDA) were not sufficiently clear and procedures defining the Comptroller's role in providing oversight for Morale, Welfare, and Recreation (MWR) activities were not available. The agent in the field accomplished these tasks in the best way possible. But, the procedures must now be put in place for future contingencies.

Although the lack of procedures presented a problem, inadequate training was, perhaps, a more serious one. Historically, the Comptroller role in deployments has been viewed as having someone in place to ensure the troops get paid and their problems solved. We did this in Desert Shield/Desert Storm. However, the immediate requirements in theater were to travel with the contracting officer and pay for those things the commander needed to ensure installation operational capability. In other words, the disbursing agent spent most of each day paying vendors. Ideally, comptroller personnel performing this job would have a background in the accounting specialties and would be familiar with funding and accounting requirements. Unfortunately, many of the comptroller personnel deployed were not equipped to do this; they had a disbursing background. We need to train people to deploy and get the people with the right skills in place early. Desert Shield/Desert Storm pointed to the essentiality of having a comptroller representative available at the outset of a deployment rather than arriving after most of the other personnel are already in place.

Disbursing agents deployed with large amounts of money and a number of treasury checks. Security of these instruments became an issue from the standpoint of transporting and, subsequently, storing it once in the deployed location. Many people didn't realize that regulations already contained the guidance concerning these matters. The problem: In many cases comptroller personnel were not trained to know how to do these tasks in a deployment.

Another critical area was a failure on the part of the agent and many of the AFOs to thoroughly understand pecuniary liability. All too often the agent and AFO believed that a commander's signature on the request for purchase relieved them of responsibility and liability. There was a general misunderstanding regarding the liability of the agent and AFO, notwithstanding the orders of a superior or higher headquarters. There is a need to increase awareness of not only comptroller personnel, but also commanders, regarding the strict liability rules.

A few other concerns were raised. For instance, there was an unawareness that contracts, such as those for the dining facility, could be changed to reduce service while all the personnel were deployed from the home station. Also, there were cases where there was a failure to enter the MAC customer identification code (CIC) on



travel orders to ensure proper billing. These problems caused some additional research. Not major issues? Perhaps, but they do reflect areas which caused additional expense and workload that would have been unnecessary had the job been done right the first time.

Of course, no discussion of Desert Shield/Desert Storm would be complete without mentioning the Air Reserve Components, i.e., ANG and AFRES. Procedures for mobilizing and demobilizing these forces were not without problems. In some cases members were converted to the active pay system and in others they were not. Some of this had to do with the method and duration of the call-up. Those who did deploy and were not converted to the Joint Uniform Military Pay System (JUMPS) found that active duty comptroller people were not familiar with their entitlements or how their pay system was structured. Therefore, it was difficult to get their questions answered. Again, more training is required, but the entire procedure for calling up Air Reserve Components must be reviewed and directives updated appropriately.

A recommendation regarding actions required has been developed for each issue identified. At the July worldwide lessons learned conference, these issues were split among four groups of people for their consideration. Each group was comprised of a mixture of MAJCOM, Guard or Reserve and DFAS-DE personnel. Also included in each group was one or more persons who had physically deployed to the Gulf area. This allowed for first hand experience when forming recommendations. The groups arrived at a recommendation for each issue they were given and named a tentative office of primary responsibility (OPR) to address that issue. Recommendations, of course, are just that. They must be thoroughly reviewed, staffed by the OPR and a determination made regarding the best method of addressing the issue. It could be that a different answer is better, or that the recommendation doesn't consider all the ramifications involved. It is at this point in the process that we now find ourselves. The issues and recommendations have been developed and must now undergo this critical review.

### Recommendations

Examples of the recommendations made include the following. In the area of funding, allowing the AF Form 616 to be used as *one color of money* was suggested. Putting emphasis on early establishment of communication links to provide JUMPS access for inquiries was suggested in the pay and LES issues. Access to JUMPS would also provide an electronic mail capability. Since this particular operation involved a unified command, the way guidance flows must be looked at in light of joint operations and what will work best in that situation. Ideally, guidance to agents should come from one source to eliminate confusion. Additionally, training must be accomplished in several areas; among them funding, maintenance of the AF Form 616, and pecuniary liability, to enhance the readiness and preparedness of comptroller personnel. One way to do this is to make base exercises more

realistic. This would serve to make comptroller personnel more aware of the types of situations they may face and also provide an opportunity to increase the awareness level of those members practicing to deploy regarding pay and entitlement issues. Persons who are likely to be commanders of deployed locations could also benefit from more realistic exercises as it would be an opportunity to educate them on the responsibilities of the disbursing agent and legal liabilities that are involved.

Other recommendations, such as providing deployed agents a telefax and personal computer, were documented and numerous other ideas were advanced for consideration. Suffice it to say, there is much work ahead. The list of tentative OPRs is now under review by SAF/FM, MAJCOMs, and DFAS-DE to ensure the issue is put into the appropriate hands. Once this process is complete the real work will begin.

### Conclusion

After reading the above it would be easy to conclude that the Comptroller encountered several problems during Desert Shield/Desert Storm. But we should remember, while some problems do exist and require correction, comptroller personnel got the job done. Members were paid, problems solved, purchases made and monies accounted for.

Probably one of the most important and difficult issues to solve is that of training. In the face of declining resources and consolidations it will be even more difficult to find the time to spend on training people in their wartime duties. But we must! Being ready to support the mission in a wartime environment is one of our most, if not the most, important reasons for existing. Resolving the issues enumerated here and training people to know what to expect and what to do is imperative in order to meet contingency requirements with fewer resources. A high degree of efficiency is the key to operating with fewer numbers, and training and practice are the keys to being efficient. The Comptroller community must be more involved in plans, understand what the plans they are charged with supporting require them to do, and train and exercise in preparation to execute them. I submit that the need for good, sound planning and training are the real lessons of Desert Shield/Desert Storm.

Mr Franklin is a Comptroller Plans Officer for the Directorate for Comptroller Support, Deputy Assistant Secretary, Plans, Systems, and Analysis (SAF/FMPC), Washington DC. He holds a bachelor's degree in management from St Leo College FL, and attended CSOC in 1986 and PMCS Class 91-D. Mr Franklin spent 21 years in the USAF with his last assignment as Chief, Network Assistance Division in the Directorate of Network Operations at the Air Force Accounting and Finance Center, Denver, CO, prior to entering civil service in April 1990. His first position with civil service was as a Comptroller Warplans Analyst for the Directorate of Comptroller Support also with the AFAFC. He is a member of the ASMC.





---

## Computer-Based Training:

### The Next Step in Improving Training

by Major Keith R. Bell

A  
PMCS PAPER

---

The success with which any organization provides training to its people is paramount in how well that organization prospers. Industries throughout the United States have demonstrated this through their financial commitment to training. In 1989, industry spent over \$44.4 billion to train their people. That's an increase of over \$5 billion or 10 percent from the previous year. In addition, over 35.5 million people received employee-sponsored training and spent over 1.2 billion hours attending formal courses. If you consider informal training (such as when a manager or an experienced worker explains how something is done to an inexperienced worker), the American Society for Training and Development estimates over \$200 billion is spent annually. That's significant! The Air Force has been equally committed to training as reflected by the hundreds of millions of dollars spent annually in this endeavor. The fact that an entire command, the Air Training Command, operates specifically to direct and provide training to Air Force personnel is evidence of the importance of this mission.

If it's important to dedicate these significant resources on the people and equipment that provide the training, then we must place a similar priority on ensuring the means of delivering that training produces the best prepared student. Measuring that student quality in terms of how effective and cost efficient (getting the most bang for the buck) becomes even more critical today as the Air Force Financial Management community changes in size and organization. We have delivered training, for the most part, in the traditional manner with an instructor lecturing in front of a classroom. This method and the quality of training provided have been highly effective. The strength of financial management in the Air Force reflects that quality. However, providing training in the same fashion, because that's the way we've always done it, may indicate we're not keeping up with the most current and productive techniques.

A complete overhaul of training techniques is clearly not in order (it ain't broke!); nevertheless, new and evolving training delivery methods must be evaluated. One method beginning to "pick up steam" as a training tool in industry is the use of computer-based training (CBT). While this method has been around since the 1960's, only recently (with the proliferation of personal computers and other computer hardware/software) has CBT become a widely used and accepted method of providing training. Air Force comptroller

functions and the comptroller "Schoolhouse" at Sheppard AFB TX have participated in the explosion of computers in the workplace. As a result, we stand poised to begin evaluating the feasibility of incorporating CBT into the classroom and the workplace. Our financial management team must take a comprehensive look at CBT since it may offer the opportunity to provide improved training, better prepared students, and be more efficient and effective than our current instructional delivery methods.

The use of computers to deliver instruction to students hasn't taken off like a hot new stock, but its use is clearly being recognized as valuable. According to a survey of American businesses with more than 100 employees, over two-thirds of them report that they are now using computers in some training capacity. Nearly one-half are using computers to deliver instruction to the student directly—that is, they're using CBT to teach something to somebody. What are they using CBT to teach? The most popular are computer-related skills such as programming, data processing, and operating computers. In addition, 38 percent use CBT to deliver training on nontechnical subjects like management, sales and interpersonal skills. Thirty-seven percent use it for technical skills such as electronics, medical procedures and equipment operations.

Closer to our own comptroller function, many insurance and banking companies are also using CBT. The North American Insurance Group of Citibank began to explore CBT in the early/mid-1980's as a means to provide information and to train over 600 managers. Upon implementation, they discovered a sharp rise in the use of courses provided on CBT programs. Usage of these lessons increased 20 percent in 1986 and another 37 percent in 1987—and the courses weren't even mandatory—employees took the initiative! By the end of 1987, the company had distributed over 1,000 diskettes for managers to use at home on their own personal computers. An evolution in the type of CBT offered has taken place over the years and Citibank has kept up by using outside sources to develop the software. Now they're getting requests from Japan, India, and Asia for their CBT diskettes. The Wachovia Bank and Trust of Winston-Salem NC also moved into CBT in the mid-1980's. The bank is so pleased with it that they've got plans to expand. In the early 80's, Wachovia (a full service bank with 7,000 employees) automated all of its branches and began training each

personal broker on how to use the terminal through CBT. It became quickly apparent to them that CBT was much cheaper than sending instructors to all 200 branches or bringing 1,200-1,500 people to a central location. It was 80 percent more cost effective to use CBT. And, they have more fun too! In addition, Wachovia learned its people were retaining and using more of the information they had learned from their CBT lessons.

Advanced Technology conducted an evaluation for the Air Force on computer-based instruction for ATC resident computer training and comptroller follow-on training in 1988. An analysis of the training materials indicated approximately 78 percent of the plan of instruction (POI) hours were appropriate for conversion for delivery by CBT. In spite of documented results throughout industry indicating reduced time in the classroom and a need for fewer instructors when using CBT, Advanced Technology determined it was not a cost effective means of delivering resident training. A much higher student flow would be necessary to reach a break-even point. With the current drawdown of the force, this higher student flow will not occur. However, the analysis appears to overlook improved productivity and the ability to use these software packages in the workplace for refresher training. Repetition is key in reinforcing and strengthening training/knowledge and this vehicle for providing that training is ideal in our computerized workplace. It's likely significant training dollars would be saved (travel and transportation costs alone are significant) and office training programs enhanced. Who knows, we might even make it fun to train in the workplace if we design courses that truly interest people and get them more actively involved in the learning process. Advanced Technology's evaluation of follow-on training indicated it was cost effective with a payback of approximately 1.5 years. At least 75 percent of the training guides were determined to be appropriate for CBT.

### Creating a Successful CBT Program

So, how do you do it—create a successful CBT program? The following are some hints on what it would take to bring effective CBT training programs into the classroom or workplace:

- ★ **Design for your audience.** CBT programs work best when the need and characteristics of the people using them are a high priority. Even if the subject is similar, a course for airmen would not be appropriate for officers. For example, the vocabulary and the examples would be different between the two.

- ★ **Ensure educational specialists are involved in the design.** Far too often, CBT programs are written by computer specialists and programmers who have no knowledge of what motivates people to learn. Professionally trained educators add valuable experience to course design and ensure the process focuses on the student learning process and not solely on the design itself.

- ★ **Good content is key!** CBT courses must be designed to ensure they are not too simple or complicated. Students become easily frustrated with courses that confuse or are too easy. The accuracy and brevity of the material must be a top consideration also. Students become bored and unsympathetic to information that is wordy or incorrect.

- ★ **Need for good screen design.** The easiest way to turn off a student on a computer is to clutter the screen with loads of information. Keep the screen format clean and don't present information in long text blocks, since the eyes get tired reading too much material on a computer screen. The idea is to keep the student focused on the content and not on the screen.

- ★ **Design for frequent interactive questions and test after each concept.** This is a valuable tool in keeping the student interested and involved. It provides a means of tracking the students' weak areas so more instruction can be directed in those areas.

- ★ **Test!** Use potential students and run them through the course. Their feedback should be used to streamline and adjust the course.

So, CBT is the savior to revitalize and improve training as we move into the future, right? Not exactly. While there are clearly some benefits to using CBT in delivering training, some disadvantages are also apparent. The following are some of the current disadvantages and benefits people need to consider when deciding to implement CBT:

### Disadvantages

- ★ **High up-front development costs.** There is a definite obstacle in gaining access to sufficient funding necessary to make a commitment to this type of project. Constrained funding in the Air Force will make it a challenge to achieve. The number of hours required to develop CBT and equipment/software costs are what drive the cost.

- ★ **Hardware and software compatibility.** It is often difficult to decide on the exact hardware/software needed to support CBT. Additionally, if you select a configuration today, you may lock yourself in for the future.

- ★ **Lack of good CBT developers.** A lack of knowledge and the complexity in developing CBT lessons are drawbacks. This is a relatively new art and we have yet to master it. Instructional design quality still needs attention.

- ★ **Reluctance and lack of expertise among training professionals on how to implement.** This is a relatively new method of delivering training and we have not developed many experts. The difficulty in

→



## Computer-Based Training . . . (Continued)

implementing this new process also stems from the need to change the minds and attitudes of those who are comfortable only with traditional instructional delivery methods.

### Advantages

★ **Reduced long-term costs.** Although development time is more expensive, after it's on line the cost of routine maintenance of the program is small compared to the lost productivity, travel and transportation costs associated with bringing people in for instructor-led training at a central location.

★ **Improved performance.** CBT offers the ability to repeat lessons over and over at basically no cost. This repetition can only lead to improved retention and improved performance.

★ **Self-paced learning.** Individuals can go through programmed instruction at their own speed; therefore, fast learners don't become bored and slower learners spend as much time as they need to master the subject.

★ **Standardization.** Instructor-led lessons may vary between instructor and may also hinge on whether the instructor just doesn't "feel up-to-par" on a certain day. CBT offers a standardized lesson that addresses the major lesson objectives day after day after day.

★ **Availability.** New employees aren't forced to wait around for the next available training session—they just step up to the computer and press.

★ **Distribution.** It's easy to send out diskettes to locations around the world to provide training. It costs less to mail diskettes than to have people travel.

### Conclusion

Computer-based training has proven, in many cases, to be a cost effective, viable method of delivering training. While it doesn't fit all training requirements, industry has shown its applicability to be widespread. Industry has also shown us CBT can be cost effective and produce better trained personnel. The benefits of CBT translate into improved profits or industry would not use it.

CBT also encourages greater student involvement (interaction) in the learning process and allows more flexibility for refresher training at little additional cost. If the student is involved and retains information longer, productivity improves providing higher quality service from a more professional organization. That's a must as we transition into a smaller, more technical workplace. The Financial Management community of the future will demand

this type of airman/employee and we can better meet training requirements through the use of CBT.

The professional training and financial management communities need to work hand-in-hand in this effort. Both communities provide expertise that must be used to successfully implement CBT. Failure to gain this commitment will certainly doom any chances to move ahead.

We're poised to step ahead of most other functional communities in this effort, since we have already put in place much of the necessary hardware needed to implement CBT. The large number of personal computers and computer workstations in comptroller organizations and in the "Schoolhouse" make us an ideal candidate as a test bed for widespread use of CBT.

Constrained resources make funding CBT very difficult at best. While CBT is more effective in many cases, its up-front costs often overshadow the benefits that accrue over the years. A short-run outlook as a result of the funding constraints will likely slow or prevent serious evaluation of this instructional technique.

### BIBLIOGRAPHY

- Borger, Judith Yates, *Banking on CBT*, Training: The Magazine of Human Resources Development, Sep 1988, pp. S10-12.
- Computer-Based Instruction for Comptroller Training Programs: Final Report*, Advanced Technology, June 8, 1988, p. 1.
- Computers in Training*, Training: The Magazine of Human Resources Development, Oct 1989, p. S58.
- Ganger, Ralph E., *Computer-Based Training Improves Job Performance*, Personnel Journal, June 1989, pp. 116-123.
- Holste, Pete, *High Tech—Hot Talk*, Training: The Magazine of Human Resources Development, Sep 1988, p. S6.
- Ladd, Barbara, *Four-Star CBT: It Takes People to Make the Machine Perform*, Training: The Magazine of Human Resources Development, Sep 1988, pp. S18-22.
- Oberle, Joseph, *Industry Report*, Training: The Magazine of Human Resources Development, Sep 1988, pp. S39-41.
- Schaaf, Dick, *Computer-Based Training: The Question Is When, Not If*, Training: The Magazine of Human Resources Development, Nov 1987, pp. S3-8.
- Wehr, Joe, *Instructor-Led or Computer Based: Which Will Work Best for You?*, Training and Development Journal, Jun 1988, pp. 18-21.

Maj Bell is Chief, Comptroller Training Division, Sheppard Technical Training Center, Sheppard AFB TX. He holds a bachelor's degree in accounting from Valdosta State College and a master's degree in accounting from the University of Colorado. He also attended the Professional Military Comptroller School in 1990. Prior to his present position, he was Chief, Budget Analysis—Bos Program Headquarters, Strategic Air Command, Offutt AFB NE. Maj Bell is the President of the Red River Chapter of the American Society of Military Comptrollers.



# What Your Mama Didn't Tell You About Being the Base Bank

by Captain Hardy M. Lister

When I received my orders to be the AFO at Comiso Air Station, Sicily, I thought I had died and gone to heaven. I dreamed of hot, sunny summer afternoons laying on the beaches of club med, the rich Italian food, and best of all, an accounting and finance office just slightly larger than a bread box. To ensure my assignment was really as good as it looked, I carefully checked out the situation to see if there were any problems I might have to face. I discovered that Comiso is located 90 miles south of Mount Etna, the largest active volcano in Europe—no problem. Someone told me that Comiso is also the closest American military base to Libya, 200 miles as the crow or missile flies, but the Libyans have never been known for their accuracy—so not to worry. I was told that it hadn't rained in Sicily in four months, and I would only have water seven hours a day—great, another excuse not to take a shower! But with all the advance information I received, I wasn't told of the greatest challenge I would face. So for all you AFOs with assignments to remote areas, here's *what your mama didn't tell you about being the base bank!*

All humor aside, being the base bank has been my biggest challenge, and I'd like to tell you about some of the problems you will face if you get so lucky. For those of you unfamiliar with finance offices serving as the base bank, a little background is in order. At certain bases, normally in remote areas, where there is no official on-base American bank, Accounting and Finance serves as the base bank. This primarily means cashing personal, Treasury and institutional checks and providing accommodation exchange (exchanging the host country's currency for U.S. dollars). Persons eligible to use these services include military personnel and dependents, U.S. civilians and their dependents, and U.S. contractors. Even at a small base like Comiso these groups add up to almost 2,500 people. Obviously volume is my primary problem, as I cash over \$800,000 of checks and sell over \$300,000 of Italian lire to over 5,000 customers each month. I have two cashier windows, and I open both from one to three-thirty daily and all day on paydays. With a fairly even customer flow, this would work well. But people being people, business is steady on Monday, slow Tuesday through Thursday, heavy on Fridays and payday, unbelievable on Friday paydays and *Ripley's Believe It or Not* on Friday paydays before a three-day weekend. Despite extensive publicity, I have not been able to overcome people's natural tendency to procrastinate. Of course, prominently displayed between the two cashier windows is a board which tells customers who to see if they are not satisfied—ME. I really haven't had too many complaints but I can tell when the wait is too long for their taste. They tend to move the letters around on the board, spelling out obscenities or changing

my "6-12 minute maximum waiting time objective" to "126 minute . . . objective." To make things more interesting, my windows are located 30 feet from the Wing Commander's office and about 100 feet from the Base Commander's office. We've had many "friendly" conversations concerning the length of the lines, even going as far as discussing building a third cashier's cage (or replacing the AFO—whichever is easier). There isn't a real answer to the problem of long lines. It's one of those situations you manage instead of solve. I continue to advertise my hours for two cashiers to even the flow of customers, and I open the second cashier window when the line gets too long. Another aspect of the volume problem is the tremendous amount of money I maintain in my vault. When I arrived on base it took me a day and a half to count it all! Just the normal transfers between the deputy and cashiers eat up a good number of hours each day. We have ordered a currency counter and it should save us a lot of time when it arrives.

Another major challenge you will face being the base bank is obtaining American dollars and foreign currency. I order my U.S. currency from an Army Disbursing Office in Germany and it comes in by mail in 7 to 10 days. This makes me walk the fine line between ordering too much too soon and exceeding cash authority, or ordering too little too late and running out. My chiefs of "P and C" have done an exceptional job predicting the needs and the timing. Obviously, I try to err slightly in the direction of having too much cash instead of too little, since it is much easier explaining to the Comptroller why I have exceeded my cash authority rather than how I ran out of money. I have never come really close to running out, well, except for the one time I was down to less than \$10,000, mostly in twenties, the day before a payday. I purchase my lire from an Italian bank where I have a Limited Depository Account, ordering through the U.S. Embassy in Paris. The money is then transferred to the Italian bank. I write checks out against the bank and pick up the lire I need for accommodation exchange from a local branch. Just going downtown to pick up the lire is quite an experience. We take a base taxi to the bank but return to base in an armored car. I got a little nervous on my first trip when, as we were exiting the bank, our three Italian guards drew their 44s and looked like they were about to use them. I expected a blast of machine gun fire any moment as gangsters rounded the corner. I never had quite the same sense—I'm about to die—when making an on-base bank run in the states.

Strikes are another neat thing to encounter. Occasionally, when the Italians strike they try to prevent anyone from entering the base. This presents a real problem when returning from the bank with money and an armed escort.

→



During the most recent strike, it took the security police, OSI, local Italian police and a note from my mother to get my money through the gate.

Obviously, dealing with a different culture and banking system takes some getting used to. The Italian system is as different from the American system as day is to night. I am routinely charged a 20,000 lire (about \$15.00) transfer charge when I order lire. The charge isn't levied by my Italian bank but is charged by other banks through which my lire flows en route to Comiso. On one occasion I was charged \$582 and told it was a normal transfer charge. It took several phone calls and letters to retrieve the money.

I received one of the biggest shocks of my not so young life recently when I made the bank run and picked up lire sealed in plastic. I returned to base and broke open the plastic and counted the money. I came up a 10,000 lire note short, so I had my primary cashier (an Italian local national) call the bank to have them make up the shortage. He was told the Italian equivalent of "tough luck." It turns out that being sealed makes no difference to Italian banks. If you don't count the money when you pick it up, you've bought any shortage. I wouldn't feel so bad, but two months earlier we had an extra 10,000 lire note in a sealed bundle. Yes, you guessed it—I gave it back!

In sum, serving as the base bank has been a unique experience. Because of the size of my operation and the incredibly high caliber of my people, I haven't had a lot of problems, so being the base bank has not given me something to lose sleep over. Hopefully, I've given you a better appreciation of what you can expect, and possibly you can use some of my "lessons learned" to your advantage. Well, it looks like I've got to close now—the Base Commander just walked into my office! I wonder what he wants?

Capt Lister is Chief, Budget Branch, Soesterberg AB, Netherlands. His past assignments include Chief, Accounting and Finance Branch, Comiso AS, Italy, and Langley AFB VA. Capt Lister received a master's degree in business administration from the University of Montana, a bachelor's degree in accounting from Strayer College, was an honor graduate at the NCO Leadership School and a distinguished graduate from Officer Training School. His article "Taming the Training Monster" was published in the October 1987 Air Force Comptroller Magazine. He is a member of ASMC.



## Changes to October Listings of Key Personnel

### MAJCOM/FOA CHANGES: Pages 20 & 21

AU—Change DSN numbers for all offices from 875 to 493.

AFISC—Delete.

AFSA—Add (replaces AFISC):

FM: Ms B.A. Azores 876-7448

FMB: Ms L. Ching 876-7448

### BASE CHANGES BY MAJCOM:

#### AFSC (Pages 22 & 23):

Los Angeles AFB (SSD):

FM: Col O.L. Kohute 833-0188

FMB: G.N. Heydinger 833-1316

FMC: Col G.C. Bessert 833-0088

FME: LTC R. Lechtenberg 833-6112

#### ATC (Pages 22 & 23):

Chanute AFB IL:

FMB: Capt D.R. Maestas 862-3974

Goodfellow AFB TX:

FMB: Ms N. Royall 477-3790

AFAA: J.J. Espino 493-2469

Keesler AFB MS:

FMC: Capt D. Van Sant 597-2875

#### ATC (Pages 22 & 23) [Continued]

Lackland AFB TX:

FM: LTC J. Hardy 473-3687

Laughlin AFB TX:

FM: Maj G.J. Magnuson 732-5330

Lowry AFB CO:

FM: Capt P.A. Coe 926-2172

Mather AFB CA:

FM: Maj L. Martin 674-4754

AFAA: R.H. Reymolds 674-4946

Randolph AFB TX:

FM: LTC R. Adams 487-4219

AFAA: R. Guajardo 487-6196

Sheppard AFB TX:

FMC: Lt P. Fallon 736-4915

Vance AFB OK:

Maj F. Shahan 962-7269

Williams AFB AZ:

FM: Maj P. Boylan 474-5511

FMB: Vacant 474-5512

#### TAC (Page 25):

Langley AFB VA:

FMC: Lt C.M. Stewart 574-2806

Seymour Johnson AFB NC:

FMC: Ms V.S. Hankins 488-6425



NOTES FROM THE:

## *Deputy Assistant Secretary, Plans, Systems, and Analysis*

Mr John J. Nethery, Deputy Assistant Secretary (Plans, Systems, and Analysis)

DSN 227-2905

### **Government Contractor-Issued Travel Charge Card/ATM Advance Card Program (Managed by Diners Club)**

Imagine being able to obtain cash for your TDY trip without having to go to the finance office and process a voucher for an advance. Consider having to go on short notice TDY prior to receipt of orders and not having to worry about money. These are just a couple of the conveniences available to Air Force personnel under the newly implemented Diners Club automated teller machine (ATM) cash advance program.

Diners Club ATM cash advance is an enhancement to the Diners Club government travel charge card program which has been in existence for several years within DoD. The Air Force began actively participating in 1989 and currently has over 70,000 charge cards issued to Air Force personnel with the number increasing each month. Each person who has a charge card is eligible to have the ATM cash advance feature added to their card. In other words, the travel charge card is also used as the ATM cash advance card—one card serving two important requirements.


As with any new program, we have had some problems and misunderstandings. However, the problems have been resolved and through various means we have cleared up most of the reported misunderstandings; the cash advance program is expanding rapidly. The Assistant for Accounting and Banking (SAF/FMPB—DSN 227-6410) is available to provide any assistance and to respond to any questions that may arise.

*The government travel charge card and ATM cash advance program are not as complicated as some believe.* Eligible personnel apply for the Diners Club government travel charge card and submit a separate application for the Personal Identification Number (PIN) which authorizes the use of the ATM cash advance feature. Each traveler is expected to use the charge card for lodging, rental car and other large expense items. The ATM cash advance is available for obtaining cash to cover the cost of meals and miscellaneous expenses. Used properly, these procedures will eliminate the need for travelers to use their personal funds for any costs associated

with official travel. An added benefit is the decrease in AFO cash and elimination of the requirement to track and ensure settlement of outstanding advances. This reduces the workload and enhances cash management efforts within the finance offices.

*Acceptability of the Diners Club travel charge and ATM card where needed by the travelers.* We are constantly working with Diners Club, the Association of Military Banks of America and the Defense Credit Union Council to encourage the on-base financial institutions to participate in ATM networks that accept Diners Club. In addition, we are also pressing Diners Club to expand their network affiliation to include additional major networks such as CIRRUS and MOST.

*These programs are not mandatory; however, eligible non-participants receive limited AFO cash advances.* If individuals are eligible and have declined the travel charge card and/or PIN or their travel charge card has been suspended, an advance may be obtained from the finance office. The advance will be limited to that paid to a cardholder without a PIN, 100 percent for meals and incidental expenses (M&IE) plus miscellaneous expenses.

*Along with the good comes the bad; delinquency in payments to Diners Club is rising.* Personnel who use and enjoy the benefits of the Diners Club government travel charge/ATM program have a responsibility to reimburse Diners Club within the billing period. Most do reimburse, however, an alarming percentage of Air Force personnel are not meeting their responsibility. Despite emphasis being placed on this issue at command and base level, the delinquency rate for the Air Force continues to climb. We solicit continued support from all levels of command to make personnel aware of their financial responsibilities and explain the purpose of the Diners Club government travel charge/ATM program. By working together we can reverse this trend and ensure the continuation of this vital program which is beneficial to both the traveler and the Air Force. 





## THE CCCMP INTERVIEW:

As this year's interview cycle approaches, we'd like to reemphasize the importance of the process and its impact on each comptroller registrant. We believe that the more you know about the objectives, the better you can prepare for it.

### Why an Interview?

The purpose of the CCCMP interview is to evaluate our registrants in comptroller-related disciplines. The career program uses the Total Person Score (TPS) to evaluate and rank comptroller career program registrants for promotion, reassignment, and training opportunities. Everyone wants a more efficient and effective interview. While registrants do not want to waste time agonizing and waiting for the interview, the panel members want to spend their time listening to well-prepared interviewees.

A vital part of the TPS is the interview score which is merged with other evaluation elements (*awards, education, and performance appraisal*) to reach a maximum of 200 points. The interview score is valued at 75 points or 37.5% of the TPS. The numeric (9 elements) Civilian Performance and Promotion Appraisal (CPPA) is valued at 85 points; the maximum CPPA narrative is 15 points; education is 15 points; and awards are 10 points.

Interviews are conducted annually with a requirement to interview at least once every two years. The cycle beginning in February 1992 will target GS-11 and -12 registrants. GS/M-13 and -14 registrants will interview the following year. Out-of-cycle interviews for new or recently promoted registrants may require interviewing two years in a row in order to get into the proper interview grade grouping. GM-15s are not required to interview.

The interview is not mandatory, but declinations of the interview when it is offered will result in zero points assigned to the interview element of the TPS. Competition for position vacancies or training can be seriously hampered because of a low TPS.

The interview is an opportunity for each registrant to strengthen and expand their education and work experiences and to exhibit personal qualities and characteristics that are essential for future Financial Management/Comptroller community leaders. It also provides an opportunity to compete with others, in their occupation series or those who possess similar skill codes, striving for limited promotion and educational opportunities.

### How Does the Process Work?

Interviews are held each spring at locations throughout the Air Force. The interview panel is usually composed of three or four senior members of the FM/Comptroller community plus a non-voting CCCMP representative. Every attempt is made to balance panel composition with military and civilian members, as well as providing a functional mix.

Interviewees are provided a list of questions to read and an opportunity to make notes to assist them with their oral responses. They are allowed 25 minutes for the interview. This time frame includes reading, note taking, and responding to the questions. The CCCMP representative will automatically terminate the interview if the time limit is exceeded. For those who have prepared for the interview, the allotted time is more than ample and allows them to organize their responses to address the key points.

Standard questions and rating criteria, approved by the Policy Council and validated by Civilian Personnel are used at all sites. Each question is scored independently and the panel members must reach a consensus on the score for each question. The content of the questions should come as no surprise. The interview is designed to assess knowledge of the various functional areas in

# AN OPPORTUNITY TO EXCEL

the comptroller field and other functional areas covered by the career program. There have also been questions on the EEO program, application of management theories, current events, and career goals. The content is not fixed. While you will see changes from year to year, the basic thrust remains the same: knowledge of the functional areas covered by the CCCMP and the ability of the interviewees to reason aloud and discuss topics related to comptrollership, management of personnel and other resources.

Good interviewing techniques are essential. Read the questions carefully, formulate and organize a response, and articulate your response. Because these skills and techniques are learned, they can always be improved upon. Practice can enhance communication skills and improve confidence.

## Are you Prepared?

It's never too early to begin preparation and it's so important! One of the keys to doing well in the interview is preparation. The preparation should include being current on comptroller-related issues and awareness of goals and objectives of the FM/Comptroller community.

The logical approach to the interview emphasizes thorough preparation. Few registrants possess sufficient first-hand knowledge to maximize points, so some form of preparation or study is necessary for success. Those outside the mainstream of comptrollership usually require even more preparation to score well. Registrants have access to many opportunities to "learn the business." Professional journals like *The Air Force Comptroller*, *Armed Forces Comptroller*, and *Air Force Magazine* are just a few that give excellent coverage of current issues. Participation in the Association of Government Accountants (AGA), American Society of Military Comptrollers (ASMC), or similar professional organizations, training sessions, workshops or seminars focus on current issues, latest technology, and leadership theories. Schools and classes such as the Comptroller Staff Officer Course (CSOC), Professional Military Comptroller


School (PMCS), or other Air Force Professional Military Education (PME) courses cover issues and communication skills within their curriculum. Regulations and pamphlets can also be reviewed and studied to learn more about functions. **Air Force Pamphlet (AFP) 40-20** provides overall information on the CCCMP. A CCCMP *Interview Guide* was prepared and distributed to all registrants who are interviewing. The guide provides an in-depth look at the interview process and will be beneficial to all registrants, but particularly to new registrants.

## The Choice is Yours!

There is no one formula for a successful career. Rather, it is a combination of hard work, thoughtful career planning, and specific actions taken that help you attain your individual career goals.

Career management is important to the Air Force as well as each employee. So there is a dual responsibility in the planning and execution of successful careers. Of utmost importance is your responsibility to assure that necessary steps for a successful career are accomplished in a timely manner. The organization's responsibility is to assure an effective system is in place to provide equal opportunity for advancement. Despite these actions, personal initiative is and must always remain the prerequisite to career success.

A successful career does not happen by magic. It is a result of planning, establishing, and achieving realistic goals. A high potential registrant aspiring to a leadership position in financial management/comptroller needs to develop a sound career in preparation for increasing responsibilities. The plan includes establishing career goals, assessing strengths and weaknesses, reviewing career ladders, reviewing and developing Career Enhancement Plans (CEPs), and discussing career development with your supervisor. Produce in your present job and environment. And, be ready to move on to new and exciting challenges.

If you have questions, call the CCCMP Palace Team Support members at DSN 487-6450. 





NOTES FROM THE:

## *Deputy Assistant Secretary, Budget*

by Maj Gen R. F. Swarts, Deputy Assistant Secretary (Budget)

DSN 225-1875

I'm pleased to return to Budget from my recent tours at AFLC and the Air Force Commissary Service. We are in a dynamic period of great change and opportunity in the Air Force, and no where else will these changes be more evident than in the Budget community. The Air Force restructure plan, the President's speech on nuclear forces and the downsizing of our forces will create new challenges for all of us in the financial community. After all, you are the people who will make the Air Force budget and resource allocation process work. Here's a couple of thoughts about our past accomplishments and future challenges.

**FY91 O&M Closeout.** The FY 91 O&M closeout was a resounding success. Funding for some primary programs was delayed until we could more accurately determine the impact of unprogrammed "must pay" bills for the completion of **Operation Desert Storm/Shield, Provide Comfort, RDF Turkey, Philippine Volcano Relief**, and other disasters. Later, having funded these bills, we were then able to get back on our game plan and provide additional funding for many programs put on hold and prefinance some FY92 requirements. It was clear that year-end gameplans were ready for action and as a result we closed the books without a hitch.

**FY93 ABES.** In preparing the FY93 ABES, Secretary Rice set the stage with his theme of the *Air Force striving for a balanced and effective program*. The Air Force will be smaller as a result of force structure changes and base closings but we must guard against a return to the hollow force of the past. The ABES presented us with a new twist as "outlay neutrality" became the buzzword. It was not without some painstaking work by field activities, the resource allocation teams and the Air Staff to submit a balanced and effective Air Force program. As we go through the Fall Budget Review we're anticipating OSD emphasis on force structure, base closure, environmental cleanup and nuclear force issues. Let's continue to keep in mind outlay neutrality!

**Documenting Defense Management Report (DMR) Savings.** The Air Force has some 90 DMR initiatives now underway, with assumed savings of approximately \$15B through the FYDP. Several have important manpower and fiscal implications. DMRs are currently tracked in both a separate budget exhibit and standard budget justification documents. Last December, DMR exhibits and budget documents were not integrated products. This

was especially true as estimates of DMR savings change during execution. This year, our FY93 ABES documentation reflected the most up-to-date estimates of DMR savings. We are now conducting an implementation review along with other Air Staff agencies to examine, based on experience, DMR actual savings compared to original estimates. We will be tracking these actuals, along with the approved decisions, in a separately designed DMR budget database.

**Defense Business Operations Fund (DBOF).** On 1 October 1991, the Department of Defense took the first step toward integrating the DBOF concept into our day-to-day operations. I know that some of you have been involved in laying the groundwork for this management change. The initial phase moved all existing Stock and Industrial Funds into DBOF. In addition, a series of output measures were developed for each business area—Depot Maintenance, Transportation, Laundry and Dry Cleaning and Supply Operations. As a result, Revolving Fund Managers are focusing attention on the relationship of unit costs to output. This new focus throughout the department should bring about a leaner and more cost effective support structure. Over the next few years, look for other business areas to be considered for inclusion into DBOF.

**Integrated Weapon System Management (IWSM).** We have been working budget policy and formulation details with the Air Force acquisition community to implement the Integrated Weapon System Management (IWSM) initiatives. Once fully implemented IWSM will address a broad spectrum of initial support issues in upcoming years. The IWSM concept places management of several key initial support elements including interim contractor support (ICS), initial spares, initial common support equipment, and sustaining engineering under the program managers direct control which effectively aligns resources with responsibility and accountability. When fully implemented, IWSM will give the program manager a broader range of options for making "cradle-to-grave" trade-offs between capability and supportability to satisfy operational requirements. The specific proposals call for transferring management of IWSM initial support elements of ICS to the program managers on a phased basis between FY92 and FY95. Our FY93 ABES took the first step in realigning resources for ICS by transferring O&M to the procurement accounts. This realignment once approved by OSD will provide better financial stability, greater flexibility, and more accurately reflect the total cost of weapon systems.





NOTES FROM THE:

## *Deputy Assistant Secretary, Cost & Economics*

Mr LeRoy T. Baseman, Deputy Assistant Secretary, Cost & Economics

DSN 227-5311

**NAF Financial Management Realignment.** The financial operations supervisor (FOS) at base level was transferred from MWR to the Comptroller Air Force-wide on October 1, 1991. This completed the nonappropriated fund (NAF) financial management realignment directed by the Secretary of the Air Force in June 1990. The FOS transfer was prototyped at 35 bases during FY91. During the prototype phase, the transfer was conclusively demonstrated to be worthwhile. It led to enhanced FOS independence and improved NAF financial management. The lessons learned during the prototype period have been incorporated into revised functional descriptions which we sent to the field in October 1991. We should remember that the Comptroller involvement in NAF financial management goes beyond MWR and applies to all programs under the auspices of the MAJCOM and base NAFs Councils.

Similar to our role in appropriated funds, the Comptroller's NAF role is to assist commanders and those in charge of NAF Instrumentalities. This includes assisting in preparing NAF budgets, analyzing the financial condition of NAF activities, and offering advice and opinions on financial issues—aiding in the survivability of NAF programs. The Comptroller community, along with the new MW organization (MWR and Services), must continue to be proactive in ensuring prudent NAF financial management. The success of the NAF financial management realignment lies in the cooperation between the Comptroller and the new MW communities and our joint commitment to meeting the challenges ahead.

Another organizational change will be taking place in the near future. SAF/FM-O was created in September 1990 at San Antonio TX to execute the SAF/FM financial oversight and policy responsibilities for Air Force-level NAF financial management. They have made tremendous contributions in defining the role of the Comptroller community in NAF financial management, improving NAF accounting, and providing Air Force-level analysis of NAFs. However, other Air Force organizational changes have created a need to reorganize SAF/FM at Air Force level while still meeting our NAF responsibilities. SAF/FM-O in San Antonio will be sunsetted. NAF financial policy will move to the Pentagon along with an analysis capability. Alternatives are being examined for the SAF/FM-O's risk assessment functions. The timing of the move and the exact organizational changes are still being worked.

**Functional Economic Analyses (FEAs).** These EAs, also known as Business Case Analyses, continue to attract attention at the Air Staff and Secretariat. The first FEAs submitted by functional organizations to support automated information systems were forwarded to OSD October 1. Hopefully, OSD will be forwarding policy and guidance to each of the services based on their review of those FEAs. The Business Case Analysis of DOD Functions Model by IDA, a tool to aid in presentations of FEAs, was

undergoing revision as this column went to press, and version 2.2 was scheduled for release at the end of October. It will continue to run on the same platform (Windows 3.0 and Excel 3.0) as previous versions. Changes reflected in version 2.2 include: (1) the addition of another baseline to reflect the world before the DMRDs and force reductions, (2) the ability to use any discount rate, (3) the addition of an install program, and (4) the availability of a Macintosh version of the model. MAJCOM comptroller personnel wishing a copy of the new version may contact SAF/FMCEE, Paula Spinner, DSN 286-5840. If the functional organization you support wants a copy of the new version, it can still receive a copy through HQ USAF/SCPP, Maj Lum, DSN 225-4782. As additional OSD policy and guidance for performing these FEAs becomes available, be assured we'll pass it along to you.

**Defense Business Operating Fund (DBOF).** The DBOF was formally implemented on October 1, 1991 and Unit Cost Resourcing (UCR) continues as a mechanism for moving direct appropriation activities into a revolving fund. OSD has initiated actions to move general and administrative (G&A) costs into the DBOF by FY94, although we are requesting implementation not sooner than FY95. Currently G&A costs are allocated to activities under UCR or the DBOF to determine total costs. However, in FY92 DBOF activities will reimburse the host installations for G&A-type support. When G&A is fully in the DBOF, non-DBPF activities including host missions will also have to purchase their G&A support from the DBOF. We will pass along written guidance as soon as OSD formalizes the change.

**Test of Decentralized Aviation Fuel (AVFUEL) Funding.** October 1, 1991, marked the start of the CSAF's initiative to test decentralized AVFUEL funding and billing. AFCAA/OS led the development of a detailed plan for implementing the test. AVFUEL budgets for the test units (about \$130M) were based on the approved FY92 first and second quarter flying hour programs, Air Force Cost Analysis Agency's fuel consumption factors, and AF Stock Fund standard fuel prices. The program is designed to provide an incentive to save AVFUEL by allowing commanders to use dollar savings to meet other priority requirements. In addition to testing the ability of commanders to save fuel, we will evaluate how well existing data collection, billing, and accounting systems support paying AVFUEL bills at the base level. Upon test completion, the Air Force Cost Analysis Agency will examine the reasons for changes in consumption, and perform a cost/benefit analysis to determine the impact of implementing the program throughout the Air Force.







NOTES FROM THE:

## *Auditor General of the Air Force*

by Mr John W. Boddie

DSN 876-4071

### Headquarters AFAA Relocates to Washington, DC

In April 1990, Secretary Rice requested that I assess the desirability and mission effectiveness of continuing to locate the AFAA Headquarters in California. After much study and thought, I concluded that the current geographical alignment of the Audit Agency's management was not the most effective or efficient arrangement. Subsequently, the Secretary approved my recommendation to relocate the AFAA Headquarters to the National Capital Region (NCR).

Interestingly, the desirability and mission effectiveness of the AFAA Headquarters being located in California has been questioned a number of times throughout the years. As far back as 1970, the Blue Ribbon Defense Panel recommended the headquarters be returned to the NCR. However, this move was not made because a perception existed that the political and monetary costs of such a relocation would not be overcome by the benefits gained. This perception is no longer valid, given the changing times we find ourselves in.

The Department of Defense drawdown is rapidly creating a smaller Air Force which necessitates an AFAA Headquarters restructuring to meet the realities of the future. These realities include ensuring that the AFAA is positioned to take advantage of the many unprecedented opportunities and challenges that will result from today's changing Air Force and, perhaps more importantly, ensuring that the AFAA is organized to operate in the most economical and efficient manner possible. For these and a myriad of other reasons, the NCR was really the only logical location for the AFAA Headquarters.

- ★ Our bosses—Air Force and DoD leadership; our clients; and the organizations that issue audit policy and provide oversight (i.e., OMB, GAO, DoD-IG) are all in the NCR.

- ★ In not being collocated with these functions and organizations, the AFAA operated at a distinct disadvantage due to the lack of day-to-day contacts and interactions which adversely impacted our perspective and understanding of priorities, issues, initiatives, and concerns.

- ★ Minimum essential contacts resulted in an excessive amount of travel time between California and the NCR which detracted from productivity and performance. Also, the AFAA was the only federal audit organization not headquartered in the NCR.

To preclude a total shutdown of Headquarters operations at any point in time, we planned and are executing an incremental transition.

- ★ The first increment, consisting of 12 Resource Management Directorate positions, was in place on 1 December 1991. These personnel were charged with accomplishing the administrative actions (e.g., arrange for communications support, obtain office furniture,

recruit for secretarial positions, etc) necessary to prepare the way for the remaining professional staff.

- ★ The second increment of about 25 positions, including my position and the bulk of the professional staff, are to be in place by 1 February 1992.

- ★ The final increment, which remained at Norton AFB to handle essential actions during the relocation, should be in place by 1 March 1992.

The AFAA has consistently strived to be in consonance with the existing Air Force environment and organizational structure, and you can expect that we will continue to monitor our resources and structure to best meet the Air Force's changing needs. To illustrate:

- ★ With the consolidation of Air Force Logistics Command and Air Force Systems Command, the Logistics Audit Region and Systems Audit Region will be disbanded, effective 1 March 1992, and a new Materiel Audit Region established.

- ★ As a result of requirements levied by the Chief Financial Officer (CFO) Act of 1990, we have developed plans to carry out these responsibilities on the assumption that the Audit Agency receives appropriate funding and personnel authorizations in FY92 to perform financial statement audits. Additional authorizations will be spread throughout the AFAA so that these audits can be performed.

- ★ The drawdown of forces, functional realignments, and actual and scheduled base closures have and will result in certain area audit offices being closed. As an example, in Europe we have already closed offices at Hahn AB in Germany, Torrejon AB in Spain, and RAFs Alconbury, Bentwaters, and Upper Heyford in England.

- ★ We are closely monitoring the planned restructuring of Tactical Air Command, Strategic Air Command, and Military Airlift Command into two commands to determine what actions we, as an Agency, will have to take to be as responsive and efficient as possible in accomplishing our audit mission.

As I've stated before in this forum, the key to the AFAA's success has been our ability to adapt to change and continue to provide responsive, quality audit service to the Air Force. As the Auditor General during this current period of change, I feel particularly fortunate in two major respects. One is having a Secretary who is such a staunch supporter of a strong and independent internal audit organization. He has demonstrated this time and time again in both words and actions. The second is having an audit organization comprised of highly qualified, dedicated, and loyal members.

I am confident that with the support from above and within we will survive these dynamic times we are experiencing and end up with an even stronger, more efficient Audit Agency able to provide the outstanding service and quality results that you, our clients, have come to expect.



NOTES FROM THE:

## *Director, Defense Finance and Accounting Service—Denver Center*

by Mr Clyde E. Jeffcoat

DSN 926-7461

**Denver Center Business Plan.** We recently developed a Denver Center Business Plan which highlights the major responsibilities of each of our deputates and directorates and outlines current and planned improvement initiatives. These initiatives will enable the Denver Center to carry out the responsibilities assigned to us by the DFAS Strategic Transition Plan (STP) and to adopt productivity enhancing business practices and system improvements so we can maintain and improve the quality of service to our customers. The following are the major business plan priorities:

- ★ Provide services to all our many customers equal to or better than that prior to implementation of DFAS.
- ★ Implement the Defense Business Operations Fund (DBOF) for both the Denver Center and applicable Air Force activities, effective October 1, 1991.
- ★ Perform tasks assigned to the Denver Center as a result of DFAS Strategic Transition Plan (STP).
- ★ Take necessary actions to ensure auditability of Air Force FY92 financial statements in accordance with the Chief Financial Officers (CFO) Act of 1990.
- ★ Serve as program manager for regionalization of Air Force Accounting and Finance field operations.
- ★ Institute improved business practices and system innovations that will enhance the quality of our services and products and increase productivity.
- ★ Comply with the Federal Managers' Financial Integrity Act (FMFIA) of 1982, as implemented by OMB and DoD.
- ★ Ensure a viable role for the Denver Center in the future expanded structure of DFAS.

**Accounting and Finance Regionalization.** The August 1991 major air command (MAJCOM) meeting on regionalization concluded with agreement on standard organization and chain-of-command structures. In process now is development of standard organizational functional descriptions, work-flow analyses, and personnel position descriptions. Also in process is making the 79 accounting system software changes needed to implement regionalization. MAJCOMs recently agreed to a base realignment of regions as a result of MAC, SAC, and TAC force structure changes. This structure is now being integrated with the data processing regionalization initiative with a target date of April 1993 to open the first CONUS regional AFO as envisioned by DRMD 947. In the meantime, PACAF has opened three "proof-of-concept" regions in Korea, Alaska and Japan, and USAFE has opened a region in Turkey. These "proof-of-concept" regions are using currently available systems and procedures. The Assistant Secretary of the Air Force (Financial Management) and the Director, DFAS were given an update on regionalization by the Denver Center and MAJCOM representatives on October 24, 1991.

**Integrated Automated Travel System (IATS)...New Air Force Travel System.** The Denver Center has been given the final approval to implement the Integrated Automated Travel System (IATS) throughout the Air Force.

IATS is a contractor developed, microcomputer-based computation software, that computes travel vouchers (settlements and advances) for military and civilian TDY and PCS travel. Travelers receive a computer generated computation sheet with their settlement payment. The system also generates the necessary accounting transactions, and passes required data to allow for disbursement by check or cash.

Recently, the Air Force was granted the authority to obtain licensing rights for this software, procurement of necessary equipment, and implementation throughout the Air Force. IATS equipment delivery began in November.

Two agencies, the Army and the Defense Logistics Agency, are currently using the system. Soon, the Air Force will be able to use IATS software at each of its accounting and finance offices.

Extensive testing will begin in February 1992, for a 60-day period to ensure that the necessary interfaces are working properly. Training for MAJCOM representatives and some field training will be provided locally as soon as the prototype testing is completed. Actual implementation of IATS and system installation will be accomplished by Denver Center personnel and MAJCOM representatives beginning in April 1992, and should take about 12 months to complete.

**MicroBAS.** If you haven't heard, there is a microcomputer-based budget application which could quite possibly make your job easier. This program which is known as the Micro-based Budget Automated System (MicroBAS), is a stand-alone executable application that gives base budget analysts and resource advisors easy, timely access to data and great flexibility in report generation.

MicroBAS provides the user with the capability to download data for any appropriation and all fiscal years from the BQ system to a personal computer. Experience has shown that a new user can become comfortable using MicroBAS in just a few hours—no formal training is required.

The MicroBAS team is currently working on a financial plan which will allow the user to input both numeric data and supporting narrative all within the same program. Both the numbers and the narrative will be laid into exhibits programmatically, eliminating the need for additional software. Standard exhibits will be included, but the user will be able to modify the exhibits, as well as create unique exhibit formats.

For more information, please contact the MicroBAS team at DFAS-DE/CS, DSN 926-6718/6717.







NOTES FROM THE:

## Chief for Enlisted Matters

by CMSgt Ruall L. Sewell

DSN 224-5437

### Upgrade Training—7 Level

Several of you have asked why you should continue upgrade training if the demerger is only months away. There are many reasons why you need to keep on schedule with your training. As of now the demerger is on schedule (implementation date is 30 October 1992); however, as with other programs implementation dates do get pushed back at the 11th hour. Recent changes in travel, regionalization and manpower standards could have an affect. The main reasons for continuing your training are the assignment process and command leveling. **Nick Stradley** will continue to give you that favorite assignment during the next couple of years, based on the needs of the Air Force. *What bases will be left for reassignment?*, you ask. That is a good question! Presently, we are in the process of allocating new grade authorizations, which coupled with regionalization and manpower standards, will change command profiles. To you this means that during the next two years you could be assigned to an off-AFSC to fill a vacancy. Another factor to consider is that if you are an accounting person now and want to move to disbursing after the demerger, your present upgrade status will be a factor in cross-training. Keep in touch with your command functional managers on this subject—they are the experts.

### Promotion Boards

I recently had a chance to attend a briefing given by a general officer who was president of the board. The selection cycle was for **SMSgts**; however, the following data, which was extracted from the briefing, should be of interest to all of you.

### Time in Grade

Years	Number	% Selected
2	2,067	8
3	6,650	27
4	5,588	23
5	3,947	16
6	2,976	12
6+	3,647	14

### Professional Military Education

Level	Number	% Selected
Sr NCO Academy	14,056	56
NCO Academy	9,886	40
Leadership School	656	3
None	377	1

### Formal Education

Level	Number	% Selected
Doctorate	1	0
Master's	327	1
Bachelor's	2,149	9
Associate's	5,710	23
Some College	15,384	61
High School	1,403	6
No High School	1	0

My conclusions are to not give up if you don't get promoted the first time eligible; do your PME as soon as possible and then work on your formal education program; and most of all, do a good job in the workplace.





NOTES FROM:

## *Standard Systems Center*

by Mr Pat Foley, Director of Comptroller Systems

DSN 596-4181

### **Accounting and Finance System within the Standard Base Supply System (SBSS-AF)**

Both the Automated Materiel Accounting System embedded within the Standard Base Supply System (SBSS) and the Standard Materiel Accounting System (SMAS) are being modified to support the *Defense Management Review Directive (DMRD) 904*. This DMRD totally changes the Air Force's reparable spares management philosophy. Currently reparable spare parts are centrally purchased and maintained using funding authorized in the annual appropriation and are issued at no charge to base-level maintenance activities. **DMRD 904** directed the Air Force to establish a new division of the Stock Fund which will be used to procure, repair, and sell reparable spares to base-level maintenance activities. This new division will be called the *Reparable Support Division (RSD)* and will use the appropriation system 57X4930.FC04 and fund code 64. SBSS will be modified to identify and pass those transactions which should update the RSD general ledger to SMAS once-a-day. SMAS will be modified to support RSD general ledger. In addition, the SBSS will be modified to charge RSD issues to the appropriate O&M customer. Two new element of expense investment codes (EEIC) will be used to identify charges on O&M customers. **EEIC 644** will be used for items issued to repair flying systems while **EEIC 645** will be used for items issued to repair non-flying systems. The scheduled worldwide implementation of SBSS and SMAS software changes for **DMRD 904** is 1 October 1992.

### **Comptroller System 2200**

The Comptroller System 2200 (commonly known throughout the Air Force as COOF) has completed transfer from the Defense Finance and Accounting Service-Denver Center (DFAS-DE) to the Standard Systems Center (SSC) for life cycle maintenance and modification. DFAS-DE will remain as the functional office of primary responsibility (OPR) for COOF, but all future program and documentation changes will be made by SSC. The Comptroller Systems Support Division of the Directorate of Financial Management and Comptroller Systems has been organized and staffed to provide for the Integrated Paying and Collecting System (IPC), Commercial Services Accounts Payable System (COMSAPS), Materiel Accounts Payable System (MAPS), Commissary Accounts Payable System (CAPS), Base Accounts Receivable System (BARS), and Accounting and Finance Office Data Management System Security System (AFODMSS). The transfer of COOF to the SSC will allow the Air Force to take advantage of the systems support features already provided for the other standard base-

level systems, including field support, systems software, systems management, support operations, and quality assurance. The first task being undertaken is to modify COOF software and documentation to fully comply with Air Force and DoD standards, as specified in **AFM 171-100** and **DoD Standard 7935A**. BARS standardization was completed 1 July 1991; 1 November 1991 for IPC with COMSAPS, MAPS, and CAPS; and [at press time] AFO DMS Security was scheduled for 1 January 1992 when COOF will start to migrate from the Systems 2200/200 to the standard base-level computer (SBLC). Migration to the SBLC is the first step in compliance with **DMRDs 924** and **947**, which direct that COOF be revised to provide a regionalized processing capability on the SBLC. In addition to the standardization, migration, and regionalization initiatives, there are also 85 communications-computer systems requirement documents which DFAS-DE has written authorizing functional user enhancements to COOF. These requirements will be prioritized jointly by DFAS-DE and SSC for incremental implementation. The Comptroller Systems Support Division is looking forward to supporting the COOF users throughout the Air Force.

### **Master Appropriation Reference Table (MART)**

In the July 1990 issue, we outlined plans to make the General Accounting and Finance System more responsive to changes in appropriations and fund codes by incorporating a table driven feature which validates each transaction at the time of input and ultimately controls how the data is reported in the weekly and monthly processes. The initial increment of this project was implemented at Robins and Offutt AFBs, and provided a means to validate the original concept in an actual operational environment. We are currently expanding the system to include travel accounting transactions and plan to develop a query capability to allow accounting clerks on-line access of the MART files in lieu of the microfiche used today. Once the new features are included later this year, we plan to proceed with further implementations. Major changes are on the horizon for comptroller systems and base-level accounting and finance operations. While not all details have been resolved, be assured that the folks here in the Comptroller Systems Directorate are working changes to the standard systems. In addition to the accounting and finance office regionalization project recently approved by DoD, a HQ USAF/SC initiative to regionalize data processing centers is in progress that will also impact how we do business in the future. As plans and schedules are finalized, we will be keeping you informed via this column and our monthly *Comptroller Systems Letter*.







NOTES FROM THE:

## *Comptroller Training Division*

SHEPPARD TECHNICAL TRAINING CENTER

Maj Keith R. Bell, Chief

DSN 736-5486

### Accounting and Finance Officer Training Update

by Major (S) David Alonzo

The Comptroller Training Division has not been immune from the myriad of changes currently reshaping the financial management career field. Budget cuts, the force drawdown, regionalization and consolidation initiatives, officer and enlisted AFSC mergers, the establishment of the Defense Finance and Accounting Service—Denver Center (DFAS-DE), implementation of the Defense Business Operations Fund (DBOF), and other changes too numerous to list, have significantly impacted our training programs. Consequently, course content, structure, and even length are all changing accordingly to reflect our new functional and fiscal environment. Here are some of the recent changes that are about to take place that affect the *Accounting and Finance Officer Course*.

As many of you already know, the accounting and finance, budget, and cost officer career fields will merge effective April 1992. Our new combined Officer Air Force Specialty will be called *Financial Management Officer*, with the Air Force Specialty Code (AFSC) of 6725. (The *Acquisition Cost Officers* will retain their current AFSC of 6746). The entry AFSC will be 6721 with a mandatory 18 months' experience in financial management assignments required for upgrade to fully qualified AFSC 6725. This is a change from the current 12 months' experience required of current accounting and finance officers for upgrade to AFSC 6724.

The name of the Accounting and Finance Officer Course is also changing. Effective 30 April 1992, the name will become *Financial Management Officer (Financial Services)*, course J30BR6721 000. The other financial management course name will be *Financial Management Officer (Financial Analysis)*, J30BR6721 001 (a merger of the budget and cost career fields). Beginning with classes starting after 30 April 1992, the schoolhouse will begin offering the two redesigned courses. This is only one of the changes made as a result of the Financial Management Utilization and Training Workshop (U&TW) held at Sheppard AFB in July 1991. (The U&TW, composed of representatives from MAJCOMs, SAF/FM, DFAS-DE, and the training community, met to reevaluate and establish new training requirements for the financial management career field).


The budget axe has fallen on an important training method which has long been an integral part of our course—the AFO field trip to the DFAS-DE Center. Effective 1 October 1991, all field trips (both the AFO and the Comptroller Staff Officer

Course field trips) were canceled. This resulted in not only reducing the AFO course length from 44 to 39 academic days, but the loss of an important and effective training tool as well.

In an effort to recapture the training benefits lost with the cancellation of the field trip, we have been exploring various options. In the near-term, we are working with DFAS-DE to invite guest speakers to visit and brief each class on current initiatives and areas of concern to the accounting and finance network. In the long term, we hope to acquire a video-teleconferencing capability.

The field trip hasn't been the only reduction to hit the AFO course. Effective with the class beginning on 7 January 1992, the course length has been further reduced from 39 to 37 academic days. This cutback is due to the need to reduce students' hours as a result of funding reductions. How'd we make the cut? Remember those training evaluation surveys supervisors receive about six months after one of your people complete this course? The Sheppard AFB wing training staff evaluated your feedback to determine the ability of recent graduates to perform their assigned tasks at the required proficiency level and to determine the extent to which graduates were actually using the acquired skills. Yes, your feedback is looked at! Many of the responses indicated graduates have been overtrained in some areas (higher than the contracted proficiency level). As a result, we have reduced the amount of time spent training these specific tasks. Most of it will come from the pay and travel areas.

In addition, we've been updating our course material for the past year to keep current with all the changes going on in the field. From all indications, this will continue for the next few years, and at an even faster pace. As regionalization of accounting and finance is implemented, completely restructuring the way we currently do business, we will revise training; as standardized DoD accounting classification codes replace the current Air Force codes, we will revise training; as civilian pay functions are centralized, we will revise training. I could go on.

These are exciting and challenging times for the entire Air Force, not just the Financial Management community. Change is taking place everywhere and all at once! When you get an opportunity to come to the schoolhouse for training, we will be ready to provide you the most current and effective training program possible. Come on down! 



NOTES FROM:

## *The Colonels' Group*

by Maj John W. Bengtson

DSN 223-8490

### **We've Moved**

It's tough to find Mexican food that compares to what we used to get at the Alamo Cafe, but those of us in the Colonels' Group have otherwise adapted well to our move from Texas to the Pentagon. If you're in the D.C. area and want to talk or to look at your records (or if you can recommend a good Mexican restaurant) please stop by our new office at 5C432 or call (703) 693-8490 or (DSN) 223-8490.

### **New Colonel Selects**

Congratulations to our new group of colonel selects! Lieutenant colonels Regis Canny, Melanie Cooke, John Fairbanks, Mack Foster, William Marsch, Michael Miller, Thomas Smicker, Roy Smoker, and Kenneth Stith were picked by the 1991 colonels' board.

### **Assignment Outlook and Policy Issues**

The relatively small number of selects (we had a smaller than usual pool of eligibles) has several implications. First, our O-6 manning is likely to remain low—even with planned (but not clearly identified) billet reductions. As a result, the opportunity for moves outside the career field will be limited. In particular, ROTC duty is not likely to be available for comptroller colonels. Second, we'll have more lieutenant colonels than usual filling O-6 billets.

Further complicating the assignment outlook, at time of writing it appears we'll have another Selective Early Retirement Board (SERB) in Jan 92. Per AF policy, assignment officers in the Colonels' Group won't be given access to SERB results. This will inevitably lead to some late-breaking assignments as we try to fill unexpected requirements.

As a final policy note, I've had a fair number of calls regarding how the new "volunteer" assignment process applies to colonels. For the most part: it doesn't. While much of the intent does apply to colonels—we want to give colonels the jobs they want—the nature of duties and level

of responsibility held by colonels precludes a blanket application of the new policies to them.

### **Last Years' Movers**

Looking back, we had fewer moves in 1991 than in previous years, amounting to only about one-fifth of comptroller colonels moving vs. the one-third we moved in 1990. 1991's PCS movers and their new duties included:

Armbrust, John S.—Comptroller, Phillips Lab, AFSC, Kirtland; Bouboulis, Charles L.—USAFE/ACF, Ramstein; Bridges, Clayton G.—Asst AFSC/AC, Andrews; Chittick, James E.—PACAF/ACB, Hickam; Cory, Bryan J.—HSD/AC, AFSC, Brooks; Fowler, William H.—Ch, Tech Svcs Div, AFMA, Norton; Fox, Thomas A. Jr.—Dir, Industrial Fund, MAC, Scott; Jackson, Donald L.—Dep ALC/FM, AFLC, Hill; Marsh, Charles W.—Dir, Retired Pay Ops, DFAS, Lowry; Martin, Charles W.—AWC Student; McVay, Lawrence T., Jr.—ATC/ACF, Randolph; Mechanic, Jack H.—USAFE/AC, Ramstein; Prokuski, Bronislaw P.—Dep Dir, Budget Mgt, SAF/FM, Pentagon; Schuetz, Richard W.—Dir, Comptroller Directorate, DNA Field Command, Kirtland; Shamblin, Ronald K.—Ch, Mission Ops Branch, SAF/FM, Pentagon; Tarascio, John R.—TAC/ACF, Langley; Wolfe, James C.—MAC/ACF, Scott; Wood, Rodney W.—MAC/ACB, Scott.

### **In Closing**

I encourage you to call or send in an AF Form 620 to make your assignment preferences known if you haven't done so recently. You'll be helping us to make better-informed decisions during a period when less time than usual will be available to make those decisions. I also encourage you to call if you have questions about policy, as we have our own policy division (DSN 223-8494) within the Colonels' Group to deal with colonel-specific issues. Please let me know if I can help in any way.







NOTES FROM THE:

## Comptroller Officer Assignments Section

by Major (S) Patricia C. Cruz—Team Chief

DSN 487-5031

### More on the New Assignment System

We introduced the *Improved Non-Rated Officer Assignment System* to you in the last issue. We've been using the system now for about six months and the feedback we've received so far from you has been tremendous. I've included in this article a few of the most frequently asked questions/concerns and offered a few tips on how to make the new system work for you.

First, let's take a look at exactly how the Electronic Bulletin Board (EBB) works. Each time there is a job opening linked to a valid 67XX authorization, we advertise the position for a minimum of 30 days. This allows every officer the opportunity to volunteer for those positions for which he/she is interested. The EBB is updated weekly, with the new information available not later than Monday of each week. All openings are advertised on the EBB unless they are: (1) filled with an accession, (2) filled internally, i.e., no PCS action generated, or (3) filled from a previously approved list such as critical acquisition positions (defined by law) or certain MAJCOMs' squadron commander positions.

Volunteering for an opening is as simple as a telephone call to Palace Dollar (or the MAJCOM POC), but we do encourage an **AF Form 90** since the commander's comments are an integral part of the selection process and could make you more competitive. A copy of your Form 90 may be mailed directly to Palace Dollar at HQ AFMPC/DPMRSA3, Randolph AFB TX 78150-6001, or telefaxed to us at **DSN 487-2915**. (Be sure to include DPMRSA3 on the fax cover sheet address to help ensure we get it.) You can also send us a letter or AUTODIN message if you like. We continue to accept volunteers through the "need vol by" date listed on the EBB.

Selection of a volunteer for an opening is on a "best qualified eligible" basis. This means that not only is the officer's experience/background considered, but also a variety of other factors such as:

★ **Move Status:** Overseas returnee, COT volunteer, PME/AFIT graduate, base closure must-move, controlled tour completion must-move, etc.

★ **Commander's Input:** Remember the AF Form 90?

★ **MAJCOM Input:** Including by-name requests.

★ **Professional Development Considerations:** Is this job a progressive move in terms of the officer's career development?

★ **Availability of the officer relative to the requested reporting date:** DEROS match, graduation/tour completion date match, minimum time-on-station requirement met, etc.

This list is not all-inclusive but you can get the general idea.

You should now have a good idea of how the EBB and the selection process work, so now let's look at some of the more frequently asked questions/concerns.

**Why aren't there more stateside jobs listed, other than short notice?** Stateside vacancies have always been harder to project than overseas because there is usually no way of knowing very far in advance when an officer plans to move, retire, or separate, thus creating the opening. Under the old system we could get a general idea of his/her move vulnerability based on time-on-station and/or overseas history. We can't even do that anymore because the officer's move potential is based solely on his/her volunteering for a job opening. So, unless the officer is on a controlled tour, such as the Pentagon or a joint duty tour, most stateside vacancies will continue to be relatively short notice, i.e., less than six months.

**Can I volunteer for more than one opening at a time?** You sure can, but be careful what you ask for—you might get it! Most officers who volunteer for more than one job have a prioritized list of what they want to do and where they want to do it. But the selection process under the new assignment system can't always accommodate the officer's priorities. For example, if your fifth choice position EBB cutoff date is before the cutoff date for your first four choices, you might be selected for that position. If so, you would not be considered for the other four. If the cutoff dates are identical, you would be considered for the position you were "best qualified" for; again, it may not have been your first choice. If you have any questions in this area, please discuss them with us before you volunteer for multiple openings.

(Continued on Page 29)





NOTES FROM THE:

## *Professional Military Comptroller School*

by Lieutenant Colonel Stephen F. Adams, USA, Deputy Commandant

DSN 493-6656

### **Department of Defense Professional Military Comptroller School An Update**

The Professional Military Comptroller School (PMCS) is a joint service school that provides professional development education for mid-career financial managers within the Department of Defense. Located at Maxwell Air Force Base, Montgomery, Alabama, it is part of Air University which also includes the Air War College, Air Command and Staff College, and Squadron Officer School.

At PMCS, "education" is stressed rather than "training." Emphasis is placed on the issues and skills required to advise commanders on the most efficient and effective methods of acquiring and consuming resources in accomplishing the mission. Professional horizons are broadened by providing a comprehension of the major contemporary problems, issues, and national policies that bear on the decision-making process in the allocation of resources to and within the defense establishment.

To ensure that DoD educational needs are satisfied, PMCS conducts a biennial curriculum validation for courses offered to our joint service student body. This validation review is conducted by senior financial managers from each Service, as well as the Department of Defense Comptroller's office. Input received as a result of the most recent review, supplemented by suggestions offered by students from past classes via end of course assessments, indicated that curriculum changes were needed.

As a result, several changes are planned for PMCS beginning in FY92. Generally, planned changes will shorten the course, introduce current topics, and reduce redundancies. Additionally, the course will be offered *five* versus the current *four* times per year, thereby making it available to more students.

Over a period of time, input from senior financial leaders, supervisors, and students alike led to the conclusion that PMCS was simply too long. Being away from home and the office for eight weeks was a disincentive to both potential students and their supervisors. This input, when reviewed considering the direction of financial management education and training within DoD as indicated by *Defense Management Report Decision (DMRD) 985*, made it apparent the time was right to make an adjustment to course length.

After careful consideration of several factors affecting scheduling as well as the curriculum, it was determined that *six weeks* was the appropriate length for PMCS. Once the length

of the new course was established, the PMCS faculty set about the task of developing the new curriculum. No degradation in the quality of education offered was the only restriction placed upon curriculum development. With this restriction clearly in mind, a zero-based review of the existing eight-week program was begun.

Simply eliminating two weeks of material from the eight-week course would have been easier. By zero basing the curriculum, however, it was necessary to weigh the contribution of each period of instruction to overall course objectives. The result is an updated, streamlined, dynamic course that addresses the educational requirements of the mid-level financial manager of today and tomorrow—a competent, confident resource manager, unaffected by parochialism, who is prepared to fulfill the role of "honest broker" in helping senior leaders and decision makers build down the force while maintaining readiness.

A carefully balanced mixture of academic, athletic, and social activities including students, faculty, and guest speakers makes PMCS more than just a course—it is a holistic experience. Because of this approach, we look forward with each new class to welcoming student participants, not just attendees. Although shortened, the "PMCS experience" will continue through interaction with many distinguished guest speakers and fellow students, seminar academic and athletic competitions, and various class social activities.

In addition to the core academic hours, several additional hours of elective material are offered. Electives include oral presentation labs designed to help individuals improve speaking skills and computer labs offered on an optional basis. Computer skills that may be acquired or improved while a PMCS participant include various word processing packages, spreadsheets, data base management, and graphics. Our computer lab is available to class members seven days a week, 24 hours a day. A summary of the PMCS six-week curriculum plan and FY92 class schedule is provided on page 29.

PMCS provides exposure to and an opportunity to interact with senior financial management leaders and fellow comptroller professionals from throughout DoD that is unmatched by other financial management education and training opportunities. Take the time now to talk to your supervisor about your opportunity to broaden your career horizons by experiencing PMCS.

(Continued on page 29)



# PMCS Graduates: Class 91-D Graduated 18 September 1991

Their names, ranks and "Idea Papers" are listed below.

## U.S. Air Force (26)

Bergquist, Brian P., Maj—LD85904A—Improving Cost Estimate Documentation  
Bussey, Allen L., GS-12—LD85907A—Military Retirement Rolex or Timex?  
Causey, Joan A., GS-12—LD85908A—Accounting for the Great Unknown—  
Depot Level Reparables  
Christle, Gary M., GM-13—LD85909A—Consolidated Real Property Maintenance  
in Air Force—Watch Out  
Clark, David L., GS-12—LD85910A—Innovative Management Approach for the  
Comptroller Workforce  
Dawkins, Jacquellnn H., GS-12—LD85911A—Resource Advisor: Mother Hen  
and Analytical Wizard  
Edwards, David F., GS-13—LD85915A—Handbook for Estimating Aircraft  
Operating and Support Costs  
Forshey, William J. Jr., GS-12—LD85916A—MAJCOM Involvement in Computer  
Training For Comptroller Personnel  
Frankenfeld, Thomas, Maj—LD85917A—Dynamic Leadership—A Prescription  
for Managing Downsizing in DOD  
Franklin, E. Lee, GS-12—LD85918—Comptroller Warplanning—The Lessons of  
Desert Shield/Desert Storm  
Goodman, Reginald A., Maj—LD85920A—Improving C/SCSC Implementation  
in a Rapidly Changing Defense Environment  
Hearon, Etoya B., Capt—LD85924A—Australian Trust Funds: The Price of  
Doing Business or In Need of Change  
Jameson, Wilbur A., GS-13—LD85927A—Depot Level Reparables: An Intro to  
Factor Development  
Kuyawa, Lucy J., GM-14—LD85929—The New Air Force Resource Allocation  
Process  
McNaught, Donna, GS-12—LD85938A—Regionalized Travel System—Pay Now  
or Pay Later  
Murillo, Ruben R., Capt—LD85940A—Installation Commander's Financial  
Flexibility  
Norris, Helen, GS-12—LD85942A—Impact of "M" Account Legislation on  
Current Operations  
Owens, Bonnie L., Capt—LD85943A—Reduce Cost Analysis Services at Base  
Level  
Poloskey, George M., Maj—LD85945A—Let's Streamline and Improve the FMS  
Administrative Surcharge Management Budget  
Ramo, Anthony, Jr., GM-13—LD85948A—Morale, Welfare and Recreation  
Investments in Today's Financial Environment  
Revell, Patricia A., GS-12—LD85949A—Decentralization of AVPOL, Are We  
Financially Prepared?  
Schlegel, Michael R., Maj—LD85950A—TQM & Continuous Process Improvement:  
Can We Make It Work?  
Schubert, Mark D., Maj—LD85952A—Accomplishing the SPO Program Control  
Mission Under DMR Imposed Manpower Cuts  
Tye, Stephen C., Maj—LD85957A—Customer Service Under Regionalization:  
Can We Avoid Degradation?  
Werner, Jerrienne S., GM-13—LD85951A—Elimination of Paid By Others  
Wittevrongel, Lols J., GM-13—LD85960A—The Demise of the "M" Account and  
the Impact to Space Programs

## U.S. Army (20)

Allen, Walter N., GS-12—LD85901A—Managing By Dollars and Work  
Requirements (Manpower)  
Andreshak, Paul M., GM-13—LD85902A—So We've Regionalized RM in  
Europe, Now What?  
Bryant, Mark, GS-12—LD85906A—Productivity Enhancements, Efficiencies  
and Rewards (PEER) Program  
Drum, James D., GM-14—LD85912A—The New Capitalism in the US  
Government Defense Department  
Durlinger, Robert, LTC—LD85913A—Understanding Organizational Downsizing:  
A Primer for Executives  
Hall, Larry, Maj—LD85922A—Cost Control in the Reserve Officers' Training  
Corps Battalion  
Hargis, Tom E., LTC—LD85923A—Shortage of Sealift to Meet Army Requirements  
Hottes, Joseph H., GM-13—LD85925A—Requirements for Programming  
Manpower Reductions  
King, Beverly A., GM-13—LD85928A—Managing People While Meeting the  
Challenge of Change  
Lansford, Jackson L., Maj—LD85930A—The Accrued Leave Impact of Combat  
Zone Tax Exemption  
Mahan, Thomas K., LTC—LD85933A—Implementing a Quality Improvement  
Program  
Manning, Mark D., GM-15—LD85934A—Corporate Information and HQDA  
Business Activity  
McMillan, Janetta C., GS-12—LD85937A—DMRD and the Increased Importance  
of the Commander's Internal Review Program  
Nelson, Paul, LTC, LD85941A—A New Way to Choose: Military or Civilian  
Manpower in Fixed Peacetime Healthcare Facilities  
Plummer, Wallace D., GM-14—LD85944A—Burdensharing: Some Solutions  
Ponce, Gilberto, GM-13—LD85946A—Measuring Productivity in White Collar  
and R&D Organizations  
Scully, Matthew, LTC—LD85953A—Stock Funding of Depot Level Reparables—  
A Unit Level Perspective  
Springer, D. Neil, GM-13—LD85955A—Army Ideas for Excellence Program  
(AIEP): Is It All It Can Be?  
Steinbach, Leon E., GS-12—LD85956A—Improving Career Development Planning  
& the Logistic & Acquisition Management Program  
Windland, Victoria, GS-12—LD85958A—Heal the Walking Wounded

## U.S. Navy (2)

Lybrand, Josephine L., GM-13—LD85932A—Restoring the Public's Opinion of  
Government Employees  
McAtee, Michelle M., LCDR—LD85935A—The Role of the Comptroller in Top  
Level Decision Making

## Defense Finance & Accounting Service (8)

Bates, Omer G., GS-12—LD85903A—Internal Control Review Programs Versus  
Fraud, Waste, and Abuse  
Garcla, Jesse G., GS-12—LD85919A—How to Improve Debt Collection on  
Navy's Dishonored Checks  
Lopez, Jose F., Maj (USAF)—LD85931A—Desert Storm Missing Status Air  
Force Personnel—Administration of Pay Account  
McKinney, Michael, LTC (ANG)—LD85936A—A Message from the Desert—  
Merge JUMPS and JUMPS-RF Now  
Miller, Jackie W., Capt (USAF)—LD85939A—Automation of the DoDPM and  
DoDMRPM  
Prewitt, Marcla A., Maj—LD85947A—The Future Role of the Total Force  
Advisor in DOD Financial Management  
Shelton, Thelma L., GM-13—LD85954A—Automated Direct Deposit Enrollment—  
Military Pay  
Witte, William W., GM-14—LD85959A—Let's Enforce the Federal Managers  
Financial Integrity Act

## Others (3)

Haines, Cheryl A., GS-12—LD85921A—Sliding Scale Pricing  
Ison, Carolynn S., GS-12—LD85926A—DFAS/DLA Interaction  
Brent, Dennis M., GS-12 (NSA)—LD85905A—The NSA Combined Federal  
Campaign Treasurer

To obtain microfiche copies of Idea Papers write  
to:

Defense Logistics Studies Information Exchange  
ATTN: AMXMC-D  
U.S. Army Logistics Center Management College  
Fort Lee VA 23801-6043  
Defense Switched Network: 687-2240  
(After 1630 Hrs—DSN 687-4546)

Include the Logistics Document Number (LD) in  
your request.

# Comptroller Officer Assignments Section . . . (Continued)

**What happens if I change my mind after volunteering for an opening?** You may withdraw your volunteer statement anytime simply by contacting Palace Dollar and letting us know. The only exception would be if you're already on assignment and there are no other qualified volunteers.

**I keep volunteering, but I'm not being selected for anything—what's going on?** When this happens, it generally means one of two things—either you're not volunteering for the right type of job, i.e., you're minimally qualified or too junior/senior for the position, or there is so much competition for the position that you're being edged out by another volunteer more "qualified eligible" (refer back to the selection process above). We'll be glad to discuss with you the jobs we think you're competitive for and make recommendations on how to improve your chances of being selected for the job you want. Another way to gauge your competitiveness is to contact the gaining organization or MAJCOM to find out exactly what they are looking for.

**I'm stationed overseas and due to rotate soon—how does the system work for me?** Overseas returnees have the same options to volunteer for any opening listed on the EBB up until six months prior to DEROS. At that point, Palace Dollar will review the officer's most current AF Form 90

and try to match the officer's preferences with available openings for which he/she is qualified. The officer will then be offered in writing, through the MAJCOM/DP, two or three options from which he/she must select one (or more) to volunteer for, or may elect to extend for a minimum of one year (six months for short tour locations). The officer must still compete with any other volunteers, but will be given priority consideration due to move status.

With the information above, you should have a good idea of how to make the system work for you. Access to the EBB on a periodic basis is essential. All bases should have access to the system, and any office with a dial-up modem and DDN access can pull up the EBB from their own terminal, once they get a copy of the software package from their local CBPO. If you have any questions, don't hesitate to call Palace Dollar. The new system is designed to work for you, but *you* are the catalyst to ensure it does. Don't let your career opportunities pass you by—stay current and involved!

**New Team Chief:** Maj Chris Domangue has moved to a new position within HQ AFMPC as Chief, Contracting/Comptroller/Scientific Officer Assignments. Capt Patricia Cruz is now the chief of the Palace Dollar Team.

# Professional Military Comptroller School . . . (Continued)

COURSE SCHEDULE OF CORE HOURS	
AREA	Hours
<b>Applied Comptrollership</b>	
100 Financial Management at the Executive Level.....	47
300 Comptrollership in the Operating Activities.....	25
400 Comptrollership in the Acquisition and Support Activities.....	16
1000 Business Practices and Auditing.....	11
<b>Comptroller Arts and Sciences</b>	
200 Information Management.....	12
500 Analysis for Resource Management.....	4
600 Executive Communication.....	20
700 Economics for Resource Management.....	16
800 Leadership and Management.....	14
900 Health and Fitness.....	23
<b>Administration and Evaluation Activities</b>	
0-1 Administration/Orientation.....	7
0-2 Evaluation/Critique/Electives.....	7
<b>Total Hours 202</b>	

**NOTE:** In addition to the 202 "core" hours listed above, 35 hours of alternate material are available, plus 18 hours of elective material. Availability of speakers, emphasis on particular topics, etc., will dictate the scheduling mix.

FY92 Class Schedule	
92-A	21 Oct 91—27 Nov 91
92-B	6 Jan 92—14 Feb 92
92-R	2 Mar 92—13 Mar 92
(Reserve Forces only)	
92-C	13 Apr 92—22 May 92
92-D	15 Jun 92—24 Jul 92
92-E	17 Aug 92—25 Sep 92



# PROMOTIONS



**Mr Bristow**



**Ms Drury**



**Mr Sakomoto**



**Col Wolfe**

**Mr Michael B. Bristow (GM-15)** is Associate Director, Acquisition/Logistics ADP Systems Division (AFAA), Wright-Patterson AFB OH.

**Col Charles L. Bouboulis** is Director of Accounting and Finance, Headquarters United States Air Forces in Europe, Ramstein AB GE. *(No photo available).*

**Ms Nancy Wells Drury (GM-15)** is Chief, Budget Liaison Division, Office of Budget & Appropriation Liaison, Pentagon, Washington, D.C.

**Mr Roy Y. Sakomoto (GM-15)** is Chief, Cost Estimating Division, Headquarters Space Systems Division (AFSC), Los Angeles AFB CA.

**Col James C. Wolfe** is Director of Accounting & Finance, Headquarters Military Airlift Command, Scott AFB IL.

## 1991 Colonels' Promotion List:

The following Lieutenant Colonels have been selected for promotion to the rank of Colonel:

Regis Canny  
Melanie Cook  
John Fairbanks

Mack Foster  
William Marsch  
Michael Miller

Thomas Smicker  
Roy Smoker  
Kenneth Stith

### Air Force Audit Agency

Ayoub, Melissa S., to GS-12; Randolph Barahona, Harmodio L., to GS-12; Edwards Brumbaugh, Roger N., to GS-12; ASD/WPAFB Buckholtz, Terri L., to GS-12; Bergstrom Coffin, Victoria L., to GS-12; Offutt Cole, George H., to GS-12; Dover D'Elia, William, to GM-14; Langley/FDT Flowers, Paula J., to GS-12; Eglin Freigy, Bernadette M., to GS-12; Randolph Gonzalez, Bucky L., to GS-12; Sheppard Guarino, Tourey M., to GS-12; Eglin Gunia, Ronald P., to GS-12; Offutt Gustafson, Marc L., to GS-12; Dyess Irvine, William P., to GM-13; Norton/FSA Kander, Michael J., to GS-12; McChord Maddux, Carol R., to Maj; Scott Mills, David R., to GM-13; WPAFB/QLS Milstead, Mark S., to GM-13; WPAFB/QLP Roberts, Clark R. to GS-12; Bitburg Shaffer, Linda L., to GS-12; Offutt Sullivan, Julia A., to GS-12; Tinker

### Air University

Sistrunk, Betty L., to GM-13; HQ AU/FMAO Crowson, Brenda L., to GS-12; HQ AU/FMAO Johnson, Joe D., to GS-12; HQ AU/FMAS

### Air Force Communications Command

Rodgers, Carlos, to GS-12; AFSOC/FMBI

### Air Force Systems Command

Allen, Jill L., to GS-12; ASD/FMCC Bartmess, Larry C., to GS-12; AFDTIC/FMBT Benjamin, Michael, to Maj; ASD/FMPM Bisanti, Daniel J., to Maj; ASD/FMPM Brunson, Billy C., to Maj; ASD/FMPM Bulter, Charles H., to GS-12; AFDTIC/FMBT Hamilton, Roger D., to Maj; ESD/SCC Huskey, Ronald C., to GM-14; AEDC/FMB Johansen, Laurence K., to Maj; ASD/FMPM Joseph, Karen L., to GM-14; ASD/OL-FMP Kershner, Kendra L., to GS-12; ASD/FMPM Langham, Philip R., to Maj; ASD/FMPM Mack, Walter E., to Maj; ASD/FMPM Mercer, Orris B., to Maj; HSD/FMB Miller, Thomas H., to Maj; ASD/OL-FMP Morana, David C., to GS-14; ESD/FMCE-1 Patty, Barbara C., to GS-12; AFDTIC/FMBO Rivera, Marita, to Maj; ASD/FMPM Robertson, Melvin, to Maj; ASD/FMPM Ross, Margaret H., to Maj; ASD/OL-FMP Stewart, Yvette, to GS-12; SSD/FMPX Tate-Davidson, Flora M., to Maj; ASD/FMPM Wolosz, Carol J., to Maj; ASD/FMPM

### Air Force Reserve

Chancy, Phyllis M., to GS-12; HQ AFRES/FMCI Mathews, Jerry W., to GS-12; HQ AFRES/FMBP Wheeler, David R., GS-12; 349 MAW/FM

### Air Training Command

Stewart, Robert G., to SMSGT; HQ ATC/FMFM Morrison, Geoffrey, to GM-13; HQ ATC/FMCE

### Air Force Logistics Command

Markel, Donald, to Maj; HQ AFLC/FMCC Barry, Kenneth E., to GS-11; OO-ALC/FMFC Caputo, Denise G., GS-12; SM-ALC/FMIC Chipp, William M., GM-13; OO-ALC/FMFFS Forsgren, Judy H., GS-11; OO-ALC/FMFC Richins, Nolan C., GM-14; SM-ALC/FMFC Solomon, Nathan W., GS-12; SM-ALC/FMIC Vandre, Pamela B., to GS-12; SM-ALC/FMPC

### Defense Finance and Accounting Service—Denver Center

Boehm, Marvin H., to GS-12; DFAS-DE/S Boland, John T., to Maj; DFAS-DE/IP Chapan, Lorealea, to GS-13; DFAS-DE/W Coslow, Carroll, to GM-14; DFAS-DE/DGI Erickson, Paul, to GS-12; DFAS-DE/ARCI Garneau, Monique, to GS-12; DFAS-DE/JJR Hawkins, Yvonne, to GM-14; DFAS-DE/FSH Herner, Jerry, to GM-13; DFAS-DE/HD Joseph, Richard, to GS-12; DFAS-DE/AS Massey, Yvonne, to GS-12; DFAS-DE/AAS Schreiber, Eugene, to GS-12; DFAS-DE/PFPE Talamantes, Mark, to GS-12; DFAS-DE/JIC Thornhill, J. Marilyn, to GS-12; DFAS-DE/AAS Wardell, Jr., Charles, to GS-12; DFAS-DE/YCT Winkler, James D., to GS-12; DFAS-DE/IGD Zinter, Paul, to GM-14; DFAS/DE/CAB

### Military Airlift Command

Dotson, Lewis K., GS-13; SAF/FMBMC  
Smith, Sally A., GM-13; 63 MAW/FMF  
Whitaker, Cathy J., GS-12; HQ MAC/FMCC

### Pacific Air Forces

Weiss, Arthur I., to CMSGT; HQ PACAF/FMFA

### Strategic Air Command

Allewa, John, to Maj; Barksdale/FMF  
Mahoney, Heidi, to Maj; HQ SAC/FME

### Tactical Air Command

Cohen, Joel H., to GS-12; 1 FW/FMF  
Gandy, Carol, to GS-11; 325 CPTS/FMP  
Hornung, Nancy A., to Maj; HQ TAC/FMBSF  
Melton, Larry, to GS-12; HQ TAC/FMBSF

### United States Air Forces in Europe

Brooks, Darryl, to CMSGT; HQ USAFE/FMFQ  
McDaniels, Diane M., to Maj; HQ USAFE/FMB  
Pede, James T., to Maj; HQ USAFE/FMC  
Walsh, Melinda J., to Maj; HQ USAFE/FMC  
Walsh, Robert L., to Maj; HQ USAFE/FMB  
Witter, Cletus F., to Maj; HQ USAFE/FMB

### Assistant Secretary of the Air Force (Financial Management/Comptroller)

Butler, Paula W., to GS-14; SAF/FMBMC  
Cook, Ann M., to GS-13; SAF/FMPF  
Dillaber, Patricia E., to GS-13; SAF/FMBIC  
Haynes, Anne M., to GS-14; SAF/FMBIO  
Hernandez, Marcella M., to GS-13; SAF/FMBIC  
Hersey, Margaret L., to GS-13; SAF/FMBOS  
Lucas, John H., to GS-14; SAF/FMBOS  
Lueb, Louise E., to GS-13; SAF/FMBOS  
Meyer, Tracy A., to GS-12; SAF/FMBOS  
Pagan Edgar, to GS-13; SAF/FMBIO  
Sauter, Andy J., to GS-13; SAF/FMBOS  
Thomas, Marilyn M., to GS-13; SAF/FMBMC

## RETIREMENTS



Col Abbott

Colonel Robert A. Abbott was the Staff Judge Advocate, Defense Finance & Accounting Service—Denver Center CO (*over 26 years of service*).

Mr Albert Cordova (GM-15) was the Financial Management and Comptroller for the Air Force Foreign Technology Center at Wright-Patterson AFB, OH (*31 years of service*). (No photo available)

Colonel Michael N. Zalocusky was the Director of Industrial Fund at Headquarters, Military Airlift Command (*26 years of service*). (No photo available)

### Air Force Audit Agency

Alworth, Florence D., GS-5; Norton/RMC  
Correnti, John P., Capt; Peterson  
Faughn, James A. Jr, GS-14; Norton/DOT

### Air University

Bush, Jeanette L., GS-7; Maxwell/FMFM

### Air Training Command

Foresman, Cecile M., GS-12; Keesler/FMC  
Haggerty, Thomas B., MSgt; HQ ATC/FMFF  
Phillips, Virginia, MSgt; Randolph/FMB  
Tyler, Maceo Jr., SMSgt; Randolph/FMF  
Venske, Richard D., SMSgt; HQ ATC/FMEA

### Pacific Air Forces

Juntikka, Mary J., Maj; HQ PACAF/FMFO

### U.S. Air Force Academy

Morrow, Keith R., MSgt; HQ USAFA/FMFC

### Strategic Air Command

Anderson, Steven L., TSgt; K.I.Sawyer/FMFA  
Carson, Steve E., TSgt; Grand Forks/FMF  
Cords, Robert D., Col; McConnell/RM  
Embrey, John M., TSgt; Ellsworth/FMFZ  
Santiago, Roger, MSgt; McConnell/CCF  
Wager, James M., MSgt; McConnell/CCQ

### Air Force Systems Command

Baker, Joseph A., MSgt; SSD/FMF  
Bowman, Thomas L., LTC; ASD/FMCM  
Colley, Billy, GS-12; AFDTC/FMFJ  
Densmore, Katherine C., GS-7; SSD/FMF  
Edwards, George, TSgt; SSD/FMFC  
Gregory, Donna, GS-11; ESD/AVX  
Hammonds, James G., MSgt; AFDTC/FM  
Heath, Robert B., LTC; ASD/FMPM  
Marks, Ronald J., LTC; ASD/FMPM  
Rendon, Henry M., LTC; SSD/FMF  
Woods, William J., Capt; ASD/FMPM

### Military Airlift Command

Boatright, Pauline, GS-5; 63 MAW/FMFPT-A  
Brink, Jerry J., MSgt; 438 MAW/FMFA  
De La Rosa, Ralph, SSgt; 63 MAW/FMFMS  
Grant, Maggie I., TSgt; 438 MAW/FMFC  
Sikorski, Joseph, GM-13; 63 MAW/FMF  
Sugg, Robert H., GM-14; HQ MAC/FMIB  
Warburton, Alice L., GS-5; 63 MAW/FMFPT-V  
Woods, Ivan L., GM-13; HQ MAC/FMB

### DFAS—Denver Center

Alsop, Claudeen B., GS-7; DFAS-DE/WLCA  
Ms Alsop retired at age 80 after 49 years of government service  
Daniels, Millie, GS-5; DFAS-DE/RAPF  
Day, Edwin, GS-12; DFAS-DE/JRR  
Donat, James L., LTC; DFAS-DE/DGL  
Fried, Alfred Jr., GM-13; DFAS-DE/CTB  
Jenner, Barbara, GS-5; DFAS-DE/YAM  
Nanney, John P., III, LTC; DFAS-DE/DG  
Rutherford, Virginia, GS-7; DFAS-DE/RTAC  
Seidenkranz, Ruth C., GS-4; DFAS-DE/DGL  
Singer, Felix, GS-3; DFAS-DE/JS  
Torrence, Michael R., GS-5; DFAS-DE/WASF

### Tactical Air Command

Amendoles, Anthony A., TSgt; 1 FW/FMFT  
Arvelo, Efrain, TSgt; 67 RW/FMC  
Childress, Grady D., MSgt; 833 AD/FMFP  
Di Bella, Terence F.W., SSgt; 1 FW/FMFT  
Fazio, Paul S., MSgt; 1 FW/FMFX  
Lebica, Paul, MSgt; 325 CPTS/FMP  
Peters, John C., LTC; 354 FW/FM  
Phillips, Haver, TSgt; 1 FW/FMC  
Rittenhouse, Rollin W., GS-12; 833 AD/FMF/DAFO

### Air Force Logistics Command

Arnett, Allen L., Jr., GS-12; SM-ALC/FMFP  
Beller, Billie R., GM-13; SM-ALC/FMDT  
Garner, Frances T., GS-7; WR-ALC/FMFAS  
Panter, E. Sharon, MSgt; WR-ALC/FMFAS

### U.S. Air Forces in Europe

Bauer, Cheryl A., MSgt; 36FW/FMFD, Bitburg GE  
Crager, Peggy, GS-12; HQ USAFE/FMB, Ramstein  
D'Angelo, Dan M., SMSgt; 39 TACG/FMFS, Incirlik  
Jayne, Larry L., SMSgt; 39 TACG/FMFZ, Incirlik TU  
Sellers, Leroy A., GS-12; 66 ECW/FMF, Sembach GE

### Assistant Secretary of the Air Force (Financial Management/Comptroller)

Anderson-Riley, Margaret K., GS-13; SAF/FMBOI  
Rodriguez, Amalia J., GS-13; SAF/FMBOP  
Talleur, Raymond C., LTC; SAF/FMBOI



# Best Author Award 1991



## THE WINNERS

### Colonel Sherry Sims and Major Paul Hough



Colonel Sherry Sims and Major Paul Hough were the authors of the article, *Unit Cost Resourcing: Pathway to Progress or Conduit to Confusion?*, which won the best article for the July 1991 issue, and have been awarded the 1991 annual **Best Author Award**. When the article was written, **Colonel Sims** was Vice Commander of the Air Force Cost Agency and **Major Hough** was a cost analysis officer for the Air Force Cost Agency, Arlington VA..



Colonel Sims and Major Hough will be presented a specially engraved plaque commemorating the event.

## Standings of the Runners-Up



### 1st Runner-Up Lieutenant Colonel (S) Larry O. Spencer

Lieutenant Colonel (S) Larry O. Spencer was author of the best article for the October 1991 issue, *Comptroller Wartime Role in Action*. Lieutenant Colonel (S) Spencer is the Commander of the 4th Comptroller Squadron at Seymour Johnson AFB NC.



### 2nd Runner-Up Lieutenant Colonel Steven A. Redfield

Lieutenant Colonel Steven A. Redfield authored the best article for the April 1991 issue, *Financial Management Career Field Review*. Lieutenant Colonel Redfield is a Plans Officer for the Assistant for Comptroller Support, Deputy Assistant Secretary (Plans, Systems and Analysis), Pentagon, Washington DC..

## Congratulations to All!

# the AIR FORCE COMPTROLLER

Volume 26

Number 2

April 1992



Outstanding Auditor Awards  
Year



Officer of the Year



Outstanding Contribution to Financial Management - Military  
Outstanding Contribution to Financial Management - Civilian  
Author of the Year

DEPOSITORY

MAY 11 1992

UNIVERSITY OF ILLINOIS  
AT URBANA-CHAMPAIGN

the Financial  
Management and  
Comptroller

# Awards



Accounting and Finance Airman of the Year  
Best Budget Office  
Budget Airman of the Year  
Cost Analysis Airman of the Year



Outstanding Contribution to Comptrollership - Airman  
Outstanding Contribution to Comptrollership - Civilian  
Best Agent Office  
Resource Advisor of the Year-Base Level



Comptroller of the Year  
Best Comptroller Organization  
Accounting and Finance Officer of the Year  
Cost Analysis Civilian of the Year



## Former Deputy Comptroller of the Air Force Mr Frank A. Fishburne Dies



Mr Frank A. Fishburne, age 69, Deputy Comptroller of the United States Air Force from October 1, 1974 to January 10, 1981, died of cancer on February 17, 1992 at his home in Fairfax, Virginia. Mr Fishburne was also a retired Lieutenant Colonel in the Air Force Reserve.

Mr Fishburne was born on March 8, 1922, in Staunton, Virginia, and attended the public schools of that city. He received a bachelor of business administration degree in accounting from Virginia Polytechnic Institute in Blacksburg, Virginia, in 1943.

During World War II Mr Fishburne served from 1943 to 1946 with the U.S. Army Air Forces as a budget, fiscal, and accounting officer at Jackson MS and Mobile AL. In 1946 he accepted a Civil Service appointment at Brookley AFB AL, where he was the Budget, Fiscal, and Accounting Officer for the Mobile Air Materiel Area until 1953.

In 1953 Mr Fishburne joined Headquarters U.S. Air Force at the Pentagon in Washington DC as a budget analyst in the Financial Analysis Branch of the Directorate of Budget. In 1954 he was the Air Force budget analyst for the Electronics and Communications Program, and in 1956 he was placed in charge of the Other Procurement Branch. In 1960 he became chief of the Aircraft Procurement Branch. He held this position until 1968 when he was promoted to chief of the Financial Policy and Analysis Division. In 1971 he became Chief of the Budget Management Division and also was the Assistant Director of Budget. On October 1, 1974 he was promoted to the Deputy Comptroller of the United States Air Force and remained in that position until his retirement.

During his career Mr Fishburne received two Exceptional Civilian Service Awards and a number of Superior and Outstanding Performance Awards.

After his retirement Mr Fishburne worked briefly as a senior associate of CACI Inc., a financial consulting company.

He was a member of St Matthews United Methodist Church in Annandale VA, the Annandale Lions Club, the Air Force Association, Alpha Kappa Psi fraternity and the Virginia Tech Alumni and Athletic associations.

Mr Fishburne's survivors include his wife of 48 years, Elaine Bailey Fishburne of Fairfax VA; two sons, Frank A. Fishburne II of Fairfax Station VA, and Donald B. Fishburne of Lakewood CO; one brother, Ritchie Fishburne of Greensboro NC; and five grandchildren. A son Brad L. Fishburne, died in 1988.

# The Air Force COMPTROLLER

Vol 26 Number 2 April 1, 1992

USAF Recurring Periodical 170-2  
(AFRP 170-2)

(Reader-Per-Copy Ratio—7 to 1)

Published Quarterly in the Pentagon  
by the Assistant Secretary of the Air Force  
(Financial Management and Comptroller)

**Mr Michael B. Donley**  
*Assistant Secretary of the Air Force  
(Financial Management and Comptroller)*

**Mr C. Ronald Hovell**  
*Principal Deputy  
Assistant Secretary of the Air Force  
(Financial Management & Comptroller)*

The Air Force Comptroller is an official, non-directive departmental publication distributed four times annually under provisions of Chapter 12, AFR 5-1. Its purpose is to provide timely information to Air Force Financial Management and Comptroller personnel relating to mission accomplishment; to assist them in solving problems and improving efficiency of operation; to communicate new developments and techniques and to stimulate professional thought and development.

The Air Force Comptroller is published by the Assistant Secretary of the Air Force (Financial Management and Comptroller) (SAF/FM), Washington, DC 20330-1000. Contributions, suggestions and criticisms are welcome. Opinions expressed by individual contributors do not necessarily reflect the official viewpoint of the Assistant Secretary of the Air Force, the Comptrollers, or the Editorial Staff. Final selection of material for publication is made on the basis of suitability, timeliness and space availability.

Address communications to: *The Air Force Comptroller*, SAF/FM (Editor), Washington, DC 20330-1000. Telephone DSN 227-5888.

**Ms Claire A. Claysmith**  
Managing Editor

**Ms Gloria R. Jaskiewicz**  
Editor

DISTRIBUTION F. *The Air Force Comptroller* may be purchased from the Supt of Documents. Mail to: New Orders, Superintendent of Documents, P.O. Box 371954, Pittsburgh, PA 15250-7954.

## IN THIS ISSUE

Page

<b>Former Deputy Comptroller of the Air Force, Mr Frank A. Fishburne Dies .....</b>	<b>2</b>
<b>FM/Comptroller Community Salutes:</b>	
Mrs Jeanne Pires .....	4
<b>Financial Analysis—All Shapes and Sizes,</b>	
by Capt Mark A. Kinsey and	
Capt James R. Passaro .....	6
<b>Readership Survey Results. ....</b>	<b>8</b>
<b>Notes from the Deputy Assistant Secretary,</b>	
Budget,	
by Maj Gen Robert F. Swarts (SAF/FMB) .....	10
<b>Notes from the Deputy Assistant Secretary,</b>	
Plans, Systems, and Analysis,	
Mr John J. Nethery (SAF/FMP) .....	11
<b>Notes from the Deputy Assistant Secretary,</b>	
Cost and Economics,	
by Mr LeRoy T. Baseman (SAF/FMC) .....	12
<b>Notes from the Auditor General of the</b>	
Air Force,	
by Mr John W. Boddie (SAF/AG) .....	14
<b>Notes from the Director, Defense Finance and</b>	
Accounting Service—Denver Center,	
by Mr Clyde E. Jeffcoat (DFAS-DE/D) .....	15
<b>Financial Management and Comptroller</b>	
Awards for 1991. ....	16
<b>Special Acts and Services Awards</b>	
and Runners-Up Awards. ....	20
<b>AFAA Outstanding Auditors for 1991. ....</b>	<b>21</b>
<b>Comptroller Civilian Career</b>	
Management Program,	
by Mr Vaughn Schlunz .....	22
<b>Notes from the Chief for Enlisted Matters,</b>	
by CMSgt "Rip" Sewell .....	23
<b>Notes from the Standard Systems Center,</b>	
by Pat Foley .....	24
<b>Notes from the Comptroller Officer</b>	
Assignments Section,	
Capt Tony Thompson .....	25
<b>Notes from the Professional Military</b>	
Comptroller School,	
by LTC Wade Humphries .....	26
<b>Notes from the Comptroller Training Division,</b>	
by Capt James R. Pulliam & Capt Mark A. Kinsey ..	27
<b>Promotions. ....</b>	<b>28</b>
<b>Retirements. ....</b>	<b>29</b>



## FM/Comptroller Community **SALUTES:**

### Mrs Jeanne Pires



Mrs Jeanne Pires receiving her 50-year certificate and letter signed by Secretary Donald B. Rice from Colonel Joseph H. Wehrle, Jr (323d Flying Training Wing Commander).



A collection of the many certificates and letter—Senator Alan Cranston, Congressman Robert T. Matsui, Secretary Donald B. Rice, and Maj Gen Robert F. Swartz—a picture of President Bush, an American flag which was flown over the United States Capitol, and a plant, all received at the reception.



Mrs Jeanne Pires receiving a "thank you" gift from Mrs Nancy Minshall, President of the Mather Women Employees Club.

It was 5 January 1942, almost a full month after America's entry into World War II, when Jeanne Inez Silva took the United States Civil Service oath. She never gave it a second thought when she signed on to serve her country, after all her nation was calling for all "to rally round the flag and to do their part to support the war effort". There would be time later to worry about college, careers, and personal goals, but for now her nation was calling and they needed her most. So sign she did and has been serving with dedication and professionalism for 50 years. In the past 50 years she has seen many changes both in the Air Force and at Mather Air Force Base, California.

*I will never forget that first day 50 years ago, she said. My father drove me to Mather Field and I was met at the gate by a man driving an aircraft tug, a vehicle used to tow aircraft on the flight line. It was an open air vehicle, it had no top, no windows, no doors, or seat belts. Well you guessed it, he invited her to climb aboard the tug and across Mather they went. There I was hair blowing, trying to hold on, while holding my dress tightly around my knees. Wow! What a welcome, but then nothing was too much for one's country. I guess one might assume this was before unions. In 1942, Mather Field was exactly that, a field; only a few hangars and one or two prop-driven aircraft. Office space was on the loft above the hangar floor, all the staff would rush to the railing whenever a plane came in for service, it was such a rare sight. The students and troops were boarded in tents around the field and Rancho Cordova, California did not even exist.*

Miss Silva began as a junior clerk typist, CAF-2 (clerical, administrative, and fiscal), before the implementation of general schedule. She left college at Sacramento Junior College to take a full-time civil service position earning an incredible \$120 a month and she still managed to save a little for her future. She thought she was being over paid but wasn't going to tell the Army Air Corps that.

She saw the Army Air Corps established as the U.S. Air Force in 1947, married Frank Pires in May of 1948, and gave birth to her first daughter, Sue, in September 1949. She worked her way through the clerical ranks and joined the comptroller career field in February 1950 as a cash accounting clerk. She said: *I will never forget back then all the troops were paid in cash, and balancing the remainder was a nightmarish task.*

Mrs Pires mastered the skills of manual record keeping and accounting. She learned to appreciate her clanking typewriter and went kicking and screaming into the computer age. Now-a-days she would not part with her computer terminal for the world.

## 50 Years of U.S. Government Service

She progressed through supervisory accounting technician, GS-8, and had her second daughter, Becky, in July 1962.

The 3535th Navigator Training Wing became the 323d Flying Training Wing in April 1973 and she was there helping them earn the Outstanding Unit Awards for 1974, 1978, and again in 1981. She was named ATC Outstanding Accounting and Finance Civilian of the Year in 1978, 1981, and again in 1983. She earned the honor of USAF Outstanding Accounting and Finance Civilian of the Year in 1983. She was named the Mather AFB Woman of the Year in 1979 and the Air Force Association (Chapter 116) Outstanding Civilian Federal Employee also in 1979. In 1985 she earned the Air Force Association Conrad P. Peterson Award for Outstanding Air Force Accounting and Finance Civilian. These are but a few of her numerous accomplishments.

Jeanne's chosen career is accounting but she is a frustrated actor at heart. She has performed or produced the annual Mather Air Force Base Bosses' Luncheon portraying characters like Ernestine the Operator, Joan Crawford, one of the Andrews Sisters, and a big yellow chicken for more than 10 years. She adores the theater and does volunteer work when she can. She travels frequently with "the gang of eight" (husband, both daughters, son-in-laws, and two granddaughters). Their most recent sojourn was to the theater district in New York City in November 1991.

In 50 years Mrs Pires has progressed from CAF-2, clerk-typist, to GS-11, supervisory accountant. She is a tireless dynamo who has graciously served Mather Air Force Base, the U.S. Air Force, and our nation. She has experienced many changes. True, jet airplane may not have been in the dictionary in 1942 but she wants everyone to remember we didn't circle the wagons every night either in 1942.

At her 50-year service reception she was quoted as saying: *These are very challenging and rewarding times in the world of military accounting, especially with the new data systems being brought onboard coupled with the plans for DoD accounting and finance regionalization. I look forward to the changes and wish I had another 20 years to work with all the new changes. These are really exciting times. Presently, she continues to work as a supervisory accountant and plans to at least think about retirement, but only after Mather Air Force Base closes in 1993.*

We in the Air Force Comptroller profession take this opportunity to say thanks for your endeavors, all done with class, dedication, professionalism, and a commitment above and beyond. You are truly a "first team player," and when you decided 50 years ago to "rally round the flag" you not only met, but exceeded any obligation your country may have had or expected. You have accomplished the greatest task one is asked to complete—serving your nation—and with a level of grace and dedication rarely, if ever, found. Mrs Jeanne Pires, we salute you and thank you.



Mrs Pires with (left to right) Mr Bob Phillips (Deputy Accounting and Finance Officer), Mr Frank Pires (Jeanne's husband), and Capt Judy Perry (Accounting and Finance Officer).



Mrs Pires with members of her office staff (left to right) Sgt Don Cholewa, Ms Maria Clark, and Ms Becky Montano-Baker (Ms Sherry Beasley was not available for picture).



Mrs Jeanne Pires speaking at her reception at Mather AFB CA on January 30, 1992.



# Financial Analysis—All Shapes and Sizes:

## Hopefully, One Common Thread—Two Step Comprehensive Analysis

by Capt Mark A. Kinsey  
Instructor, Comptroller Staff Officer Course (Budget)

Capt James R. Passaro  
Instructor, Comptroller Staff Officer Course (Cost)

As instructors at the Comptroller "Schoolhouse" we are privileged to hear the viewpoints and concerns of our students and of the Air Force Financial Management leadership. Recently many of the discussions have focused on the merger of the budget and cost career fields into financial analysis. In many instances the student's offices have already merged, giving us an opportunity to hear first hand the growing pains associated with this type of change. These students, the same people making things happen every day "where the rubber meets the ramp," have many sincere concerns:

1. Is this just a hostile takeover by budget?
2. Is this simply a marriage of convenience to save manpower?
3. How can we retrain those costers to fight fires?
4. Is real analysis going to go out the window?
5. Who's going to be in charge, the budget guy or the cost guy?
6. What are our priorities—budget work or cost work?

All of these concerns are mentioned with sincerity and deserve our attention. So far, the MAJCOMs and bases have been given great latitude in developing this new area. The feedback we've received to date indicates that the personalities and backgrounds of the comptroller, financial analysis officer, and local commander are greatly influencing the direction of this new function. Should the above concerns be the overriding issues in today's constrained funding environment? Does it really matter whether a budget guy or a cost guy is in charge? While these changes are significant, they are internal issues for the financial management community to resolve, and must remain transparent to our base level customers. Our real job has not changed. The real challenge remains—to accomplish the mission effectively and efficiently with greatly reduced resources! The purpose of this article is to focus on how the new financial analysis office can meet this challenge.

### Step One:

#### Breaking Down the Barriers of Budget and Cost

Let's face it, many people are struggling with this merger. As a career "budgeteer" and "coster" respectively, we initially had difficulty coming to agreement on how the financial analysis office should operate. This difficulty was largely due to the biases (career field loyalty) we had built. However, once we got together and began looking at the situation objectively, the implications of this thing called "financial analysis" became clear. No matter what shape or size financial analysis turns out to be, there is one common thread that will truly bind the activities of every successful financial analysis office—comprehensive analysis. But before this analysis can begin, the old barriers of budget and cost must come down.

### Step Two:

#### Applying Comprehensive Analysis

Comprehensive analysis is not a buzzword; it is not a formula to be found in a computer or a textbook. Simply stated, it's a way of systematically examining the entire breadth of a problem or situation and developing workable alternatives for commanders. Obviously this is not a new concept. Successful budgeteers have utilized analysis to highlight and avoid potential funding problems. Also, under the auspices of the Management Assistance Service (MAS) program, base level costers have always conducted detailed analyses of functional areas throughout the base. But, only rarely have budget and cost truly used the expertise in each area to tackle day-to-day funding issues. Comprehensive analysis seeks a marriage between the types of analysis traditionally conducted autonomously by budget and cost personnel. If we can develop this kind of synergy, the marriage will more effectively tie together the budgetary analysis and the functional area (mission) analysis. More specifically stated, comprehensive analysis is an extensive and complete understanding of a unit's mission in relation to the activities that comprise the mission and the costs associated with each activity. This relationship was discussed in great detail in the Spring 1989 edition of the *Armed Forces Comptroller* magazine, in an article entitled "Managing Scarce Resources," by Mr Ronald J. Lynch and Mr Don N. Merritt, Jr.

#### New Nature of the Budget Cuts Demands Comprehensive Analysis

Severe budget reductions are being forced upon us in a nonprogrammatic fashion. For example, when the dust had settled on the Department of Defense budget for FY91, the Air Force was cut \$1.1 billion more than the previously agreed \$1 billion (\$2.1 billion in total). In discussing the rationale for the additional cuts, among other things, Congress felt the Air Force traveled too much and had too many computer dollars—so they cut them! With Congress not specifying the specific programs reduced, the Air Force leadership was forced to, where possible, identify programs for reduction and, where not possible, pass the cut further on down the line. This has caused many MAJCOMs and bases to reprogram other funds to cover TDY and computer cuts that could not be absorbed. The bottom line—financial analysts at all levels are surveying their programs for the most bang for the buck! Business as normal—last years funding plus inflation—is no longer acceptable. This is where some form of complete analysis must come in—comprehensive analysis.

### What Can Comprehensive Analysis Do for Me?

We believe four basic, yet significant results can be achieved by conducting comprehensive analysis. (There may be many variations to those listed.)

1. **Allow commanders to make more informed resource allocation decisions.** This is undoubtedly the most important purpose of any analysis: Our job is to provide commanders with the most accurate and complete information so they can make better informed decisions. Comprehensive analysis ensures all possible alternatives are thoroughly researched—Result: Enhanced decision making and enhanced mission performance. Providing commanders with complete analysis raises their comfort level when it comes time to make a resource allocation decision.

2. **Create a systematic process for evaluating and justifying proposals.** When it comes time to sell an idea/proposal you can't beat being armed with a professional looking document that will speak for itself. Comprehensive analysis will allow you to better present your ideas both inside and outside of the Comptroller organization. Wouldn't it be nice to walk into the Financial Management Board (FMB) meeting with a document that ranks all the unfunded priorities and strongly justifies the basis for the ranking? Many people will argue there is no time at base level to conduct this type of analysis. While time is definitely a factor, we can combat this problem through prioritized planning—we must be proactive, not just responsive.

3. **Provide documentation for future analyses.** Comprehensive analysis should result in thorough documentation of the problem at hand and any proposed solutions. By documenting all factors impacting the situation, you have established a road map which will allow future analyses to draw upon. (Why reinvent the wheel each time?) How many times have we said: *Where did they get this number from?* or *Why did their spending go up so much?* Thorough documentation can help eliminate this problem. Additionally, documentation has always played a major role when it comes time for a Unit Effectiveness Inspection (UEI)—documented results are tough to argue.

4. **The documentation produced by comprehensive analysis will encourage base-level analysts to more easily transmit and share ideas between bases—across MAJCOM lines.** Quarterly MAJCOM updates can be produced detailing the analyses conducted at each base—much like is currently done by MAJCOM Cost shops concerning Management Assistance Services and economic analyses. Once our offices are merged these good ideas can be transmitted directly between financial analysis offices by using the Cost Bulletin Board system maintained at the Air Force Cost Analysis Agency. We cannot afford to exist in a vacuum any longer. We need to be wise enough to share our good ideas between bases—we must truly function as a financial management family to meet the needs of our respective missions.

**On the Horizon:** There are several moves underway which will eventually enable us to more easily define the activities and costs which drive our missions. The concept of Unit Cost Resourcing could one day be the vehicle for making these decisions—assuming a viable output-based cost accounting system is in place. But in the meantime, the financial analyst's best friend will be comprehensive analysis.

**Conclusions:** The bottom line in performing comprehensive analysis is analyzing and understanding the relationship between a unit's mission, activities, and costs—and then taking action to better the resource allocation process based on that knowledge. As in Total Quality Management (TQM), this must be a continual process!

#### Recommendations:

Step One—Knock down the barriers of budget and cost.

Step Two—Practice comprehensive analysis in your financial analysis function—become “true” financial analysts.





# ..... Readership Survey Results .....

## Your Opinion on *The Air Force Comptroller*

Thanks to those who completed and returned *The Air Force Comptroller* magazine survey. The percentage figures shown here are based on the number of surveys received.

We received some suggestions in answer to Questions 7 and 11 and hope to incorporate as many of them as possible in forthcoming issues.

Please remember, this is your magazine. If you feel you would like to share something with the Financial Management community, why not write an article or a "Letter to the Editor." It's a way of letting us know what you're thinking and maybe others as well.

The Editor

1. How much of the magazine do you usually read?

All of it	More than half	Less than half	Hardly any of it
49%	37%	9%	5%

2. Your opinion of the magazine overall.

Poor	Fair	Good	Very Good	Superior
0%	9%	58%	5%	28%

3. Do you find the annual organization issue (October) listing organization charts, MAJCOM, Key Comptroller Personnel, and Key Base Personnel by MAJCOMs (names and telephone numbers) useful?

Yes	No
98%	2%

4. Do we duplicate information in the magazine which you receive from other sources?

Yes	No
3%	97%

5. Have you ever thought about writing an article for the magazine, but didn't?

Yes	No
46%	54%

6. Do you feel we give equal coverage to the various career areas for both military (officers and enlisted) and civilian personnel?

Yes	No
90%	10%

7. What type of articles or themes would you like to see published in future issues of the magazine?

- \* Civilian—Purpose, goals, advantages (for both Air Force and nominee) of being selected for a career broadening program.
- \* MWR Oversight.
- \* Something by Col Stringer about the FMBL business. Also, other articles about unique Comptroller jobs throughout the Air Force.
- \* More about Air National Guard issues.
- \* Total Quality Management.
- \* DBOF.
- \* DFAS Structure.
- \* Article on the directions the FM Community is going.

(Continued on next page)

8. We have 12 recurring (*Notes from* pages) in each issue. If you do not read all of the recurring pages, encircle those pages which are of interest to you/your office. (Percentages indicate the circled responses.)

<i>Deputy Assistant Secretary, Budget</i> —80%	<i>Comptroller Civilian Career Management Program</i> —55%
<i>Deputy Assistant Secretary, Cost &amp; Economics</i> —80%	<i>Colonels' Group</i> —25%
<i>Deputy Assistant Secretary, Plans, Systems &amp; Analysis</i> —40%	<i>Comptroller Officer Assignments Section</i> —75%
<i>Auditor General of the Air Force</i> —50%	<i>Standard Systems Center</i> —35%
<i>Defense Finance &amp; Accounting Service-Denver Center</i> —65%	<i>Comptroller Training Division</i> —70%
<i>Chief for Enlisted Matters</i> —50%	<i>Professional Military Comptroller School</i> —75%

9. On what date (approximate day and month) was this issue first available to you?

<i>Month of Issue</i>	<i>Month of Issue</i>	<i>Later &amp; Other</i>
<i>1st 2 weeks</i>	<i>2nd 2 weeks</i>	
6%	29%	65%

10. (a) Do you share your copy with others?

<i>Yes</i>	<i>No</i>
84%	16%

(b) If "yes," can you state how many others?

<i>0-5</i>	<i>6-10</i>	<i>11-15</i>	<i>16-20</i>	<i>More than 20</i>
34%	38%	10%	10%	8%

11. Other Remarks:

- \* AF Comptroller magazine has always been most informative, but is even more so since we've become DFAS—DE. Nice to stay in touch with Air Force.
- \* I'd like to see more articles on the bases, regionalization and articles which would interest my clerks as well as the managerial level.
- \* What do I have to do to get my own copy?
- \* Why not do an article on enlisted comptroller assignments, other than base level that are available. There are many out there, but most Comptroller folks don't know about them.
- \* Very good. Keep up the good work.
- \* The magazine ends up on the coffee table in the front office. I'd like to know how many Comptrollers responded to this survey. Most of us wish we had our own copy.

Question 7. What type of articles or themes would you like to see published in future issues of the magazine? . . . (Continued from previous page)

- \* Something about FM reservists and the CAFO.
- \* More information from the enlisted point of view other than *Aces High* and *Notes from CMS Sewell*.
- \* Overall picture of where the DoD financial world is headed (i.e., regionalization, etc.).
- \* More information articles on financial matters in the civilian sector which military members, enlisted and officers, can benefit from (i.e., stocks, bonds, mutual funds, how and who can help you better budget your personal income; how to do more with less!)
- \* More on career development!
- \* FM's role in relation to DFAS.
- \* CCCMP and promotion picture.
- \* A little more practical information and less theory.







## NOTES FROM THE:

### *Deputy Assistant Secretary, Budget*

by Maj Gen R. F. Swarts

DSN 225-1875

**State of the Union Address Impacts AF TOA.** The President's State of the Union address announced major changes to the AF acquisition programs and process. The net effect of these actions was an \$18.2B reduction in FY92 through FY97. The most visible change was the capping of B-2 production at 20 aircraft, completing B-2 full-scale development and a new Stealth Technology Demonstration line created. The Advanced Cruise Missile procurement was terminated after FY92 and HARM missile production after FY93. Small ICBM development was terminated but funding was added for an improved Minuteman III guidance system and extending Minuteman III service life. The Sensor Fuzed Weapon (SFW) program was also restructured. A new technology demonstration line was created to explore enhancement of cruise missile targeting capability. Some of these changes reflect a new philosophy for acquisition programs articulated by Deputy Secretary of Defense Atwood. In broad terms, the emphasis in the future will be on fewer new advanced weapon systems; aggressive pursuit of new technologies; reduced concurrence of development and production; and life extension/upgrade modifications to existing weapon systems.

**FY 92 O&M Update.** We're still pursuing several initiatives to source additional O&M funds to finance funding shortfalls this year. For example, we've been working with the DoD Comptroller to receive over \$300 million in transfers from DBOF revolving funds to the O&M account in payback for Congressional reductions taken against the O&M account, but which were really tied to the revolving funds. Once we receive these funds they will be promptly redistributed to the commands to finance priority unfunded requirements. Your budget execution reports provided the insight into some of the problems you're facing, both must-pay and must-do requirements. We're working to find some financial relief for you, and hopefully, can report some good news shortly.

We're expecting additional Desert Shield funding which will pay back the commands for their FY 92 costs for follow-on Desert Shield requirements. Based on your suggestions, we intend to follow the same payback approach as we did last year. Namely, we will issue

Desert Shield funding on the basis of your monthly cost reports instead of waiting for the end-of-month accounting reports. Last year this particular approach was found to be more responsive to your needs by reducing the time delay in receiving the funds and diminishing the potential for disruption to normal program execution.

Another payback item is \$100 million for military and civilian claims for damage resulting from the Philippines Mt Pinatubo volcano. The DoD Comptroller is expected to approve release of these funds shortly. Because these funds were appropriated to a special Defense appropriation account, we are now preparing guidance on how your O&M accounts can secure reimbursement/refund for the claims already adjudicated and paid. We recognize the processing of some of these claims has been delayed for valid reasons, but we're urging all affected commands to expedite the adjudication of these claims to the maximum extent possible. Be sensitive to the fact that we can only provide claims funding from this special Defense account based on obligations incurred for adjudicated claims; we cannot provide funding based only on estimated claims.

Finally, the DoD Comptroller has also approved a \$263 million FY 92 Supplemental to finance environmental compliance requirements. Although affirmative Congressional action on this Supplemental remains uncertain at this point, commands should nevertheless posture themselves to react to additional funding late in the fiscal year.

**Unit Cost Resourcing.** SAF/FMBMP has formed a team (from SAF/FM and AF/LG) tasked with educating and training all people involved in Unit Cost Resourcing—Customers and Suppliers. Since Unit Cost Resourcing significantly changes the way the Services do business, customers and suppliers will be trained to apply principles to everyday practices. Immediate training efforts will focus on the suppliers of goods and services who are now included in the DBOF (Industrial and Stock Funds) and customers receiving goods and services from the DBOF. Financial managers responsible for year-end reporting will receive first attention. We expect to begin actual training within the next 90 days.



## NOTES FROM THE:

# *Deputy Assistant Secretary, Plans, Systems, and Analysis*

by Mr John J. Nethery

DSN 227-2905

### **Air Force Accounting and Finance Worldwide Conference**

The conference provided an outstanding opportunity for the MAJCOM and base-level accounting and finance personnel to learn about the diverse range of changes that are occurring within the accounting and finance network. The briefings on three of the DFAS's standard systems—Defense Civilian Pay System (DCPS), travel pay system, and the military pay Joint Service Software—brought everyone up-to-date on the system improvements. Additionally, it was stressed by the Chief Financial Officer's briefing that we must all work to ensure that the Air Force reports are accurate and timely.

### **DoD-Wide Finance and Accounting Symposium**

The symposium's main purpose was to provide a forum for the major commands to hear the Defense Finance and Accounting Service (DFAS) accomplishments in system standardizations over the last year and its goals for the future. Additionally, symposium participants developed a list of concerns that need to be addressed by the DFAS-Headquarters and -Center consolidation implementation teams. The consolidated list includes addressing dual-counting of reductions between initiatives, the impact of capitalization and consolidation on employees,

special requirements of the classified and compartmented programs, service wartime military requirements, and military rotation base requirements.

### **Objective Flight/Objective Wing Workshop**

SAF/FMPC conducted a conference from 2-14 February 1992, along with the Air Force Special Staff Management Engineering Team (AFSSMET), to discuss the comptroller organization in this new operational structure. MAJCOM representatives participated in reviewing and prioritizing tasks currently performed in the comptroller organization and formulated initiatives to consolidate or eliminate tasks where possible. The impact of accounting and finance regionalization was considered and appropriate adjustments made in base level workload. The conferees identified variances to workload caused by unique Air Force or MAJCOM requirements. Following the development of initiatives and variances a table was built to identify the grades and skills we believe are required for base level comptroller organizations based on population served. The results of the review and the initiative recommendations of the group will be briefed to the Chief of Staff of the Air Force in April. The objective wing results will also provide the base for the career path review (officer, enlisted, civilians) which SAF/FM will brief to CSAF in June. Standby for more news.





## NOTES FROM THE:

### *Deputy Assistant Secretary, Cost and Economics*

by Mr Leroy T. Baseman

DSN 227-5311

**MWR Financial Oversight.** During this period of restructuring base-level Financial Management/Comptroller offices, we need to remain acutely aware of our MWR financial management roles and responsibilities. There may be a tendency to de-emphasize the importance of this area when developing our new organization because it is a new and still somewhat unfamiliar responsibility for us. However, our role in MWR financial management is as important as any of our other responsibilities and must be fulfilled in order to ensure the separation of financial oversight and management responsibilities envisioned by Secretary Rice when he approved the realignment. You must carefully examine any reorganization which dilutes your ability to fulfill these responsibilities, i.e., reorganizations that give up the recently transferred financial operations supervisor and analysis positions. The Office of the Assistant for Business Management (SAF/FMCEB) continues its efforts to develop and provide the field with tools to aid in fulfilling your responsibilities. They are close to finalizing an expert system designed to aid in analyzing the financial performance and health of clubs and hope to start beta-testing the system by March. A pamphlet describing analytical and budgeting methods used for nonappropriated funds is in preparation. Target date for completion of this project is this summer. Questions concerning our responsibilities can be addressed to Lt Col Bowlin, SAF/FMCEB, DSN 286-5837.

**Cost Bulletin Board (CBB).** The Air Force Cost Bulletin Board has now been in operation for four years and remains one of the important tools available to all financial analysts/costers from SAF to MAJCOM to Base Level. It can be accessed via a toll free number, 1-800-344-3602. Serving as a vehicle for information sharing, it provides the latest cost indices in AFR 173-13, electronic mail, on-line cost consulting, and allows both downloading and uploading of various models that may help you to do your job more efficiently and effectively. Most recently, the CBB has been updated with new AFR 173-13 tables, graphic files of airplanes,

an updated COCOMOID model, revised REVIC model, and a software cost estimating computer-based training program. The CBB is a very fast, friendly, and inexpensive way of getting the latest cost information available. Keep in mind that the CBB is mostly used within the CONUS. For overseas MAJCOMs/bases, the identical information is available via the Defense Data Network (DDN) and the Air Force World-Wide Cost Network (AFWWCN). The DDN address for AFWWCN has been changed to 131.08.15.07. Each MAJCOM/base is allowed a user-ID on this system. If you do not presently have a valid user-ID, send your request to AFCAA/ISF, ATTN: System Manager, 1111 Jefferson Davis Highway, Suite 403, Arlington, VA 22202.

**Training Update.** Training and education continue to be important issues. Close coordination between the Air Staff and MAJCOMs will be paramount to ensure training courses meet the new career field requirements resulting from the merger of cost and budget in the operating commands. This means a complete review of not only the Specialty Training Standard (STS) and Course Training Standards (CTS) [which was done last summer and provided to the schoolhouse at Sheppard] but also Professional Military Education (PME) and AFIT courses. The new Financial Analysis Enlisted and Officer courses are scheduled to begin in May 1992 with course validation after three classes have been completed. We support and will play an integral part in the follow-up and validation actions. Manning requirements to meet career goals will be monitored closely as we transition into a single career ladder. In addition, we review and evaluate analytical training courses curriculum, such as those provided by AFIT and AFMEA, to determine adequacy in meeting Financial Management/Comptroller requirements. Questions may be addressed to CMSgt Calhoun, AFCAA/IS, DSN 286-5850.

**Economic Analyses (EAs).** We continue in our efforts to better identify OSD's requirements



pertaining to future submissions of Functional Economic Analyses (FEAs) [sometimes called Business Case Analyses]. SAF/FMC's January 2, 1992 memo to the field provided the latest guidance on FEA policy, and we will continue to pass along future updates as quickly as possible. An upgrade version (2.2a) of the IDA model, correcting errors in the Risk Adjusted Discounted Cash Flow, is available from SAF/FMCEE. MILCON and Housing EAs submitted to AF/CE in recent months, which we have been asked to review, show that significant efforts are going into these analyses. Keep up the hard work, since top quality EAs and FEAs are needed to support these important Air Force programs. For additional information call SAF/FMCEE, Lt Col Bob Waller, DSN 286-5837/5840.

**Factors.** Improvements to AFR 173-13, the Air Force's official cost and planning factor document, are underway. A survey examining customer needs and concerns is now being evaluated. We are also concentrating our efforts on getting all the tables up-to-date. If you have not checked the Cost Bulletin Board lately, you should do so. Mr Wil Jameson became OPR for AFR 173-13 in October 1991, and since then has updated over one-third of the regulation. You may reach him at AFCAA/OS, DSN 286-5850.

**Software Estimating Tools.** In the last year, AFCAA has been working toward providing a suite of appropriate software cost estimating tools to AF analysts. Current plans are to have an AF-wide corporate license in place for the System Evaluation and Estimation of Resources—Software Estimating Model (SEER-SEM) commercial software cost model by April 1, 1992. Look for more information on how to obtain copies of SEER-SEM in the near future. In addition, a number of significant improvements in the Software Architecture, Sizing and Estimating Tool (SASET) software cost model are being implemented as a result of feedback from users. These include improvements in the model interface, improvements to the software support estimating methodology, consolidation of the capabilities of the existing Versions 2.0 and 1.8, and the capability to estimate the cost of secure software. SASET Version 3.0 should be available by September 1, 1992. Until then, the existing SASET Versions 2.0 and 1.8 can still be used. Finally, the REVIC software cost model has been updated to work with both MS-DOS 4.0 and 5.0, and a plan is being developed for its continued support and enhancement. Additional effort to improve our capability to estimate software cost, schedule and size are in progress or are being planned. These

include development of an AF-wide software database, a detailed technical evaluation of software cost model content, development of a methodology for determining whether to continue supporting existing code or to re-engineer the software and development and/or acquisition of effective software sizing tools. Point of contact is Mr Brad Donald, AFCAA/IS, DSN 286-5840.

**Test of Decentralized Aviation Fuel (AVFUEL) Funding.** Does *Air Force Form 1994, TID Code, M27, AFTO Form 781H*, etc., sound strange to most of you? Well, they should, but these forms and reports are quickly becoming very familiar to Comptroller personnel supporting the CSAF's initiative to test decentralized AVFUEL funding and billing. This six-month test started in October 1991. Following through on the test plan, Comptroller and other functional staff agencies formed Wing AVFUEL Savings Advisory Groups (AFSAGs) to collect aircraft fuel issues and analyze results. As in most new efforts, initial results are mixed. Units are busy trying to collect aircraft fuel issues for their aircraft. AVFUEL issued to aircraft at the home station is readily available, but aircraft deploy, obtain fuel at commercial airports, and receive fuel from tankers. Tracking all these individual issues in a timely manner is not easy. Further, aircraft flying hours must be combined with fuel issues to calculate actual fuel consumption on an hourly basis. Once actual fuel burn rates are calculated, the results can be compared to predicted fuel consumption factors to determine if there is a savings. We will keep you posted on how this innovative approach to saving works. In the meantime, if you have any questions, go visit you base-level fuels accounting office and find out more about how the Air Force pays its fuel bills or give a call to Capt Tom Lies at AFCAA/OSL, DSN 286-5850.

**Traditional Field Support.** We continue to be the focal point for Inter-Service Support Agreements and involved in other general financial issues of training and education, career planning, manning, specialty knowledge test and career development course rewrites, functional reviews, reorganization actions, and our transition into Financial Analysis. As the year progresses, our support role will focus heavily on the merger and the resultant changes in training and education, career and planning training updates. You can also expect another functional review to determine the ideal financial analysis office in the near future. Our field support role has not diminished with the reorganization and merger efforts; in fact, it has grown. For further information, contact Lt Col Melton, SAF/FMCE, DSN 286-5840.







## NOTES FROM THE:

# *Auditor General of the Air Force*

by Mr John W. Boddie

DSN 224-5626

### Chief Financial Officers Act of 1990

On 15 November 1990, Congress enacted the Chief Financial Officers (CFO) Act, widely viewed as the most significant governmental financial initiative in 40 years. I will describe what the Air Force Audit Agency (AFAA) is doing in support of this landmark legislation.

In brief, the Act's purposes are to strengthen management in the Federal government; improve financial and internal control systems; and provide for the production of complete, reliable, timely, and consistent financial information.

The Act establishes Chief Financial Officers in most major agencies, including DoD, and requires the preparation and audit of financial statements. Audited statements are required annually for revolving and trust funds and for commercial accounts. The CFO Act pilot project has additional significance for the Air Force.

**Pilot Project Requirements.** As part of the pilot project, audited financial statements covering all Air Force funds and accounts are required for Fiscal Year (FY) 1992. Management must prepare FY 1992 statements by 31 March 1993, and a final audit report must be submitted to the Secretary of the Air Force by 30 June 1993.

In coordination with the DoD Inspector General (DoDIG), AFAA is responsible for auditing the FY 1992 statements. The AFAA will accomplish all work at major command and base level. However, the DoDIG, which has audit cognizance for the Defense Finance and Accounting Service (DFAS), will normally do audit work at DFAS—Denver Center, where all Air Force financial statements are prepared.

**AFAA Approach.** The Financial Management Division of the Financial and Support Audits Directorate (AFAA/FSC) will oversee and integrate the overall audit. Our Acquisition and Logistics Audits Directorate (AFAA/QL) and Field Activities Directorate (AFAA/FD) are also primary participants.

In all, we have 31 audits planned (AFAA focal point in parentheses): 1 overall audit (FSC), 17 audits covering general and trust funds (FSC), and 13 audits addressing stock and industrial funds (QL except FD for the Airlift Service Industrial Fund).

**Scope of Work.** The required content of the audit report dictates the minimum scope of our audit work. The report must contain at least three parts: an opinion on whether financial statements are fairly presented, a report on internal controls, and a report on compliance with laws and regulations. We will conduct our work in accordance with *Government Auditing Standards*, published by the Comptroller General of the United States.

The following is included as one of the premises underlying those standards: Financial auditing is an important part of the accountability process since it provides an independent opinion on whether an entity's financial statements present fairly the results of financial operations, and whether other financial information is presented in conformity with established or stated criteria. Implicit in this premise is that the auditor remain attuned to what the pertinent criteria are.

In this regard, the Office of Management and Budget (OMB), General Accounting Office (GAO), DoD, and others, continue to develop guidance and methodologies for preparing and auditing financial statements. Although CFO Act implementation is an evolving process, much of what constitutes a financial audit is clear.

The major phases of a financial audit are planning, internal control testing, substantive testing, and reporting. As part of our planning, we have already prepared numerous preliminary documents, including a client profile, general and account risk analyses, and transaction flowcharts. Significant documentation and analytical requirements will continue throughout the other three phases.

**Cooperation is Essential.** We do not underestimate the size and complexity of this undertaking. The audit requirement is resource-intensive, and we expect to devote 105 staff years to CFO Act work in FY 1992. Management also will be making a large resource investment. Certainly, a spirit of cooperation is essential to our success.

I sense that this spirit already exists as we in the DoD and Air Force financial management and audit communities work together to meet the goals of the CFO Act.



## NOTES FROM THE:

# *Director, Defense Finance and Accounting Service-Denver Center*

by Mr Clyde E. Jeffcoat

DSN 926-7461

**Consolidation of DoD Accounting and Finance Operations.** We apologize that the January 1992 issue contained information regarding the consolidation of accounting and finance which wasn't up-to-date because of the lead time required for publication. When the item was approved for publication on November 18, 1991, the Defense Management Report Decision had not yet been approved. As you know, it was subsequently approved December 13, 1991. On January 28, 1992 Mr Albert Conte, Director of the Defense Finance and Accounting Service, sent out an information letter to the DoD finance and accounting work force. The letter is recapped here to provide you with information about what is happening with the consolidation of DoD accounting and finance operations as a result of the Defense Management Report Decision.

The Defense Management Report Decision on the consolidation of finance and accounting was signed by Deputy Secretary of Defense Donald A twood on December 13, 1991. The decision directed the Defense Finance and Accounting Service to capitalize finance and accounting functions of the DoD Components by October 1, 1992 and assume immediate responsibility for all finance and accounting regionalization/consolidation efforts throughout DoD. DFAS was further directed to establish an implementation group, with senior representatives from the DoD Components to develop an implementation plan for submission to the DoD Comptroller no later than May 15, 1992.

The implementation group has been established in the Washington DC area, and headed by Mr Gregg Bitz, Deputy Director of the DFAS Indianapolis Center, and includes senior level managers from the DoD Components, the six DFAS Centers, and the DFAS Headquarters. Additionally, Deputy Program Managers are located at the DFAS Centers designated to support the Army, Air Force, Marine Corps, and Defense Agencies consolidation efforts. The Navy Deputy Program Manager is located in Alexandria VA.

While the Defense Management Report Decision addresses both capitalization and consolidation of DoD finance and accounting functions, no final decisions have been made as to which specific organizations will be capitalized into DFAS or the amount of consolidation. Also, decisions have not been made as to where or when the consolidation will occur.

DFAS recognizes there are many concerns and in the coming months promises to do everything possible to

provide the information as it becomes available. A video tape will be provided to all finance and accounting activities throughout the Department of Defense which will explain the implementation.

Mr Conte closed his letter with a continued commitment to implement the Defense Management Report Decision in the most efficient and cost-effective manner possible, while maintaining and building upon the outstanding service our customers are currently provided.

Information will be provided in this journal, as well as other media, as decisions are made.

**AFO Profile.** Several months ago the DFAS-Denver Center recognized the need for a single DFAS-DE office to accumulate data which can be used by senior management within the finance and accounting network. The deputy for Policy and Network Operations, Network Operations Division (DFAS-DE/PN) was tasked to develop a single system for determining the health of the finance and accounting network and the necessity to assist individual AFOs. The AFO Profile is an inexpensive microcomputer-based system developed to measure the quality and effectiveness of AFOs. Virtually all the necessary information will be derived from reports already generated by various offices within the Denver Center to avoid imposing additional workload on AFOs. Currently the AFO Profile will use goals that have already been established within DFAS-DE (i.e., JUMPS accuracy, MAFR data, etc.) After compiling and analyzing reports from the AFO Profile, we will provide our assessment to the appropriate MAJCOM and volunteer our network assistance team to work with the AFOs. We will also use the AFO Profile to identify internal or network-wide problems requiring action by DFAS-DE. Unlike other systems in the past, the AFO Profile will be used as an aid to improve operations, not to reward, punish, or rate bases. We are committed to providing the best possible service to customers throughout the Air Force. The AFO Profile will foster the environment that stresses excellence and teamwork. We anticipate generating reports to send to MAJCOMs for information purposes by early spring. In the future, we will work with MAJCOMs and DFAS-DE directorates to enhance the AFO Profile system with qualitative goals that will help us progress and improve as the challenges of the 90's become a reality.



1991

F  
I  
N  
A  
N  
C  
I  
A  
L

M  
A  
N  
A  
G  
E  
M  
E  
N  
T

### Comptroller of the Year



Major Larry O. Spencer  
4 CPTS/CC (TAC)  
Seymour Johnson AFB NC

### Budget Officer, Airman, & Civilian of the Year



Capt James D. Galloway  
606 SW/FMB (MAC)  
APO AW 09720

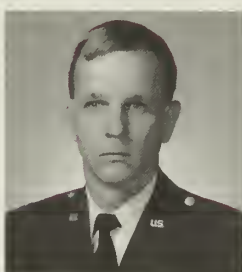


MSgt Melanie Hall  
306 SW/FMR (SAC)  
RAF Mildenhall UK



Mr John J. Diffley  
439 CSG/FMB (AFRES)  
Westover AFB MA

### Cost Analysis Officer, Airman, & Civilian of the Year



Capt Gary L. Gaughran  
3 SSW/FMC (AFSPACECOM)  
Peterson AFB CO



TSgt Pamela J. Pasi  
410 WG/FMC (SAC)  
K.I. Sawyer AFB MI



Ms Sarah Larsen-Miller  
836 AD/FMC (TAC)  
Davis-Monthan AFB AZ

### Accounting & Finance Officer, Airman & Civilian of the Year



Capt Timothy D. Brown  
354 FW/FMF (TAC)  
Myrtle Beach AFB SC



TSgt Wanda K. Jordan  
93 WG/FMFPT (SAC)  
Castle AFB CA



Mr Kenneth D. Edgeworth  
SSC/SBFSA (AFCC)  
Gunter AFB AL

## Outstanding Contribution to AF Comptrollership

*No Photo  
Available*

Lt Col Stephen Engbers  
DFAS-DE  
Denver CO

## Outstanding Contribution to Financial Management



Maj Roger D. Bohnke  
SAF/FMC, Pentagon  
Washington DC

*No Photo  
Available*

Mr Dennis Bryson  
SAF/FMB, Pentagon  
Washington DC

## Outstanding Contribution to Comptrollership



Maj John L. Wolfe  
HQ AFIC/FMB  
San Antonio TX



SMSgt E.J. Griffis  
HQ USAFE/FMF  
Ramstein AB GM



Ms Barbara L. Eckstein  
HQ USAFE/FMAOS  
Ramstein AB GM

## Resource Advisors of the Year

*No Photo  
Available*

M  
A  
J  
C  
O  
M

SSGT Patrick J. Sargent  
HQ AFSPACECOM/SP  
Peterson AFB CO



B  
A  
S  
E

SMSgt Stephen V. Schafer  
81 FW/MAS  
RAF Bentwaters UK

&  
C  
O  
M  
P  
T  
R  
O  
L  
L  
E  
R  
  
A  
W  
A  
R  
D  
S

1991



**Air Force Financial Management & Comptroller Awards. . .(Continued)**



***Best Comptroller Organization***

4 CPTS/FM (TAC)  
Seymour Johnson AFB NC



***Best Accounting & Finance Office***

45 SPW/FMF (AFSPACECOM)  
Patrick AFB FL



***Best Agent Office***

406 TFTW/FMF (USAFE)  
Zaragoza AB SP

## Air Force Financial Management & Comptroller Awards

### *Best Budget Office*

384 WG/FMB (SAC)  
McConnell AFB KS



### *Best Cost Analysis Office*

HQ ESD/FMC (AFSC)  
Hanscom AFB MA



### *Educator of the Year*



Capt James R. Passaro  
3750 TCHTG/TTGBF  
Sheppard AFB TX

### *Best Author of the Year*



Col Sherry Sims  
SAF/FMBMP  
Washington DC



Maj Paul G. Hough  
AFCAA/IS  
Arlington VA

Coauthors



## Special Acts and Services Awards

48 CPTS/FMF (USAFE) RAF Lakenheath UK	3700 CPTS/FMF (ATC) Lackland AFB TX	105 RMS/FMF (ANG) Stewart ANGB NY
1 CPTS/FM (TAC) Langley AFB VA	62 AW/FMF (MAC) McChord AFB WA	380 AREFW/FMF (SAC) Plattsburgh AFB NY
435 TAW/FMF Rhein-Main AB GM (MAC)	363 CPTS/FMF (TAC) Shaw AFB SC	633 ABWG/FMF (PACAF) Andersen AFB GU
437 AW/FMF (MAC) Charleston AFB SC	583 AGB/FMFPT (USAFE) Hahn AB GM	542 CTW/FMF (MAC) Kirtland AFB NM
39 CPTS/FMF (USAFE) Incirlik AB TU	42 FW/FM (SAC) Loring AFB ME	317 AW/FMF (MAC) Pope AFB NC
379 WG/FMF (SAC) Wurtsmith AFB MI	60 AW/FMFPT (MAC) Travis AFB CA	90 MW/FMF (SAC) F.E. Warren AFB WY
834 ABW/FMF (MAC) Hurlburt Field FL	475 ABW/FMFD (PACAF) Yokota AB JA	319 WG/FM (SAC) Grand Forks AFB ND

## Runners-Up for Individual and Organizational Air Force Financial Management & Comptroller Awards

<b>Comptroller of the Year:</b> Lt Col Donna M. Taylor 62 Airlift Wing/FM (MAC) McChord AFB WA	<b>Educator of the Year:</b> Maj Sandra A. Gregory CPD/FM (AU) Maxwell AFB AL	<b>Budget Civilian of the Year:</b> Ms Eunice M. Ugale 15 ABW/FMB (PACAF) Hickam AFB HI
<b>Best Comptroller Organization:</b> 435 TAW/FM (MAC) Rhein-Main AB GM	<b>Best Accounting &amp; Finance Office:</b> 67 RW/FMF (TAC) Bergstrom AFB TX	<b>Resource Advisor of the Year:</b> <b>Base Level:</b> Ms Elizabeth R. Boucher 384 SPTG/SCXR (SAC) McConnell AFB KS
<b>Outstanding Financial Management:</b> <b>Military:</b> Maj Roger D. McCleskey AF/IN Washington DC	<b>Accounting &amp; Finance Officer:</b> Capt Joseph L. Garcia 86 FW/FMF (USAFE) Ramstein AB GM	<b>Resource Advisor of the Year:</b> <b>MAJCOM:</b> MS Cynthia Curry HQ SAC/SCPXR Offutt AFB NE
<b>Outstanding Financial Management:</b> <b>Civilian:</b> Mr Jay H. Jordan SAF/FMC Washington DC	<b>Accounting &amp; Finance Airman:</b> TSgt Kimberly A. Bauer OO-ALC/FMFFPM (AFLC) Hill AFB UT	<b>Best Cost Analysis Office:</b> 836 AD/FMC (TAC) Davis-Monthan AFB AZ
<b>Outstanding AF Comptrollership:</b> SSgt Susan E. Garcia White House Comm Agency Washington DC	<b>Accounting &amp; Finance Civilian:</b> Ms Leita C. Estep 82 FTW/FMFA (ATC) Williams AFB AZ	<b>Cost Analysis Officer of the Year:</b> Capt Ronald L. Latreille HQ USAFA/FMC USAF Academy CO
<b>Outstanding Comptrollership:</b> <b>Officer:</b> Lt Col Craig R. Blauw HQ PACAF/FMF-1 Hickam AFB HI	<b>Best Agent Office:</b> 5 DSCS/FM (AFSPACECOM) Woomera AS AS	<b>Cost Analysis Airman of the Year:</b> TSgt Cynthia R. Daney-Moore 49 FW/FMC (TAC) Holloman AFB NM
<b>Outstanding Comptrollership:</b> <b>Airman:</b> MSgt James E. Ryder HQ AFOSI/FMF Bolling AFB DC	<b>Best Budget Office:</b> WR-ALC/FMI (AFLC) Robins AFB GA	<b>Cost Analysis Civilian of the Year:</b> Mr Roy Sakamoto SSD/FMCE (AFSC) Los Angeles AFB CA
<b>Outstanding Comptrollership:</b> <b>Civilian:</b> Ms Phelicia Hornsby-Stiell HQ AFSOC/FMC Hurlburt Field FL	<b>Budget Officer of the Year:</b> Capt Jay A. Meek 432 FW/FM (PACAF) Misawa AB JA	
	<b>Budget Airman of the Year:</b> MSgt Stephani K. Fortin 435 TAW/FMA (MAC) Rhein-Main AB GM	

## Air Force Audit Agency's Outstanding Auditors for 1991

### Outstanding Project Supervisor



Mr Thomas G. Lockette  
AFAA/QLS  
Wright-Patterson AFB OH

### Outstanding Project Manager



Mr Lee Roy H. Waugh  
AFAA/FSA  
Norton AFB CA

### Outstanding Field Supervisor



Mr Ronald D. Merryman  
AFAA AAO  
Offutt AFB NE

### Outstanding Field Auditor



Ms Margaret E. Cochran  
AFAA/QLL  
Kelly AFB TX

### Cowinners



Mr Richard T. Brown  
AFAA AAO  
Ramstein AB GM

### Outstanding Staff Member



Mr Truman C. DeHaemers  
AFAA/DOOX  
Norton AFB CA

### HQ Air Force Audit Agency Relocation to the Pentagon from Norton AFB CA

Mr John W. Boddie  
Auditor General of the Air Force

Col Steven K. Burrell  
Assistant Auditor General,  
Resource Management

### Remaining at Norton AFB CA

Mr Kenneth E. Seifert  
Assistant Auditor General,  
Financial and Support Audits

### Remaining at Wright-Patterson AFB OH

Mr Jackie R. Crawford  
Assistant Auditor General,  
Acquisition & Logistics Audits

### Relocation to Arlington Plaza, Arl, VA

Mr Jerry W. Dorris  
Assistant Auditor General,  
Field Activities

Mr Robert L. Baugh  
Assistant Auditor General,  
Operations





## Comptroller Civilian Career Management Program

PALACE Team: DSN 487-6450

by Mr Vaughn Schlunz, Executive Agent

**Base Closure/Reduction-in-Force Procedures.** Most of you are painfully aware of the pending base closure activities within the Air Force. Those actions, coupled with the Comptroller community's efforts to fairly manage our share of the overall Air Force manpower reductions, are causing not just a little turmoil. The Comptroller Civilian Career Management Program (CCCMP) is attempting to provide a means to alleviate some of these actions which are affecting some of our most highly qualified and dedicated employees. Working closely with the Directorate of AF Civilian Personnel, and as part of the Air Force Civilian Personnel Management Center (AFCPMC), we have established procedures that will be applied to Comptroller Career Program registrants who are directly affected by base closure and/or RIF.

An AFCPMC representative will visit the affected base up to 18 months prior to the base closure/reduction-in-force event. During this visit, career program registrants occupying career program positions will be encouraged to volunteer for management reassignment and/or change-to-lower grade positions at other geographical sites of their choice. New AF Forms 2675, Civilian Career Program Registration and Geographical Availability, will be completed. Those volunteering will be coded by the CCCMP with a special designation so that referral can be made ahead of any competitive certificate. Your PALACE Team will work closely with selecting officials and Policy Council Chair in effecting these actions.

The intent is to ensure the Comptroller community retains the quality people that we need. Base closures and RIFs are an unfortunate fact, yet those employees who desire to continue their civilian careers with the Air Force need to be given an opportunity to do so. In this time of change, an opportunity is all some of us really need. If you have questions, please contact the Comptroller PALACE Team.

**Skills Code Changes.** The March 1992 Personnel Data System-Civilian (PDS-C) systems change release provided some significant changes to the CCCMP's skills codes and skills code definitions. These changes were prepared by the CCCMP Promotion Evaluation Pattern Panel (PEP) as part of the Panel's responsibility to periodically review and update CCCMP skills codes. Changes involved the deletion of skills codes; the changing of skills code titles; and the revision of skills code definitions. The majority of changes to employee PDS-C records were accomplished through in-system conversions, i.e., when skills code "AXT," Funds Management, was cancelled, all records containing "AXT" were converted automatically in-system to "AXV," Financial Administration. A complete listing of skills code changes was provided to all Comptroller and Financial Management offices by message in February 1992. Employees who would like to know more about the changes should obtain a copy of this message, visit

their servicing Central Civilian Personnel Office (CCPO) or contact their CCCMP representative.

**Tuition Assistance for Comptroller Civilian Career Management Program (CCCMP) Registrants.** CCCMP has FY92 funding available for tuition assistance for CCCMP registrants. Tuition assistance is funding for tuition and course related fees for accredited college and university courses taken either during duty or non-duty hours, and is available to registrants who have completed at least their second year of undergraduate work.

To apply for tuition assistance DD Forms 1556, one for each course requested, signed by the immediate supervisor will be submitted through appropriate channels to your human resources development office for review, regulatory compliance, and signature. Initial DD Forms 1556 will be accompanied by a spreadsheet which includes course descriptions, course titles and numbers, start and end dates, tuition and related fee costs, cost of books and a letter of acceptance from the institution. Subsequent DD Forms 1556 will be accompanied by course descriptions. DD Forms 1556 should be received by AFCPMC/DPCMA not later than 30 days prior to the start date of the course to ensure adequate processing time. Funding will not be approved after course start date; there will be no exceptions to this policy. Funding is often limited and submission of a mission-related request for tuition assistance does not mean automatic approval.

**Long-Term Training (LTT).** Air Force LTT selections for academic year 1992-1993 have been made and our career program competed very well again this year. The following four CCCMP registrants were selected:

SANDRA SABLE  
SAF/FMBOP, Pentagon  
Industrial College of the Armed Forces

MELANIE REED  
SAF/FMBMA, Pentagon  
Princeton University

ROBERT BURKS  
AFAA AAO, Ramstein GE  
Air Command and Staff College

MARK SCOLES  
AFLC-SGE/MAW, Kemble  
Air Command and Staff College

Congratulations to all CCCMP nominees, and special congratulations to our four selectees for this academic year.



## NOTES FROM THE:

### *Chief for Enlisted Matters*

by CMSgt Ruall L. Sewell

DSN 224-5437

#### Financial Analysis is Here

The schoolhouse is in the final stages of developing the new *Enlisted Financial Analysis* course. The course length will be 52 days. The first class is scheduled to start on May 5, 1992 and graduate on July 17, 1992. This course combines material from the old cost analysis and budget supplemental courses and will provide our new personnel with the fundamental skills knowledge needed to perform in the new financial analysis arena. Also, the new *Career Development Courses* (CDC's) are scheduled to be published later this year. We have a Specialty Knowledge Test (SKT) waiver for the 674XX AFSC during the Test Cycle 94A, which will start January 1, 1993. SKT testing will resume during the test cycle for Calendar Year 1994. All commands were provided a copy of the study guides/workbooks previously used in the cost analysis and budget courses. By now, you should have received your copy. We encourage the use of the guides/workbooks, along with other appropriate material, in your in-house training program.

(Provided by CMS Marv Calhoun).

#### Voluntary Separation Incentive

My phone is ringing off the hook on this subject and I cannot give you definite answers to your questions. The reason is this program, along with other programs, are monitored very closely by the Personnel community and changed as necessary. What I can tell you is the Air Force chose to go with the 9—19 year groups instead of the Department of Defense 6—19 year groups. The reason is most of our SSgts are in those year groups. How did 672XX career field end up in Tier 5? Once again a computer model was used to develop these tiers. As a functional manager I did not have any input into the development of this program. Based on manning in the Sgts', SSgts' and TSgts' grades and the availability to produce replacements were key factors. We are presently

under 60% manning in airman; however, with only a two-month technical school, it is easier for the Air Force to generate replacements and up our airman manning to 95% within 120 days versus a career field that has a 12-month tech school. Some of you 672XX's sitting in budget positions about to be converted to 674XXs in May of this year have the best of both worlds. The program will be based on your control AFSC, which means if you want to take the money and run, then do that while you are in Tier 5 status. Financial analysts are in Tier 2 which means they have less opportunity to be selected for VSI and will also have less chance of participating in a reduction in force, if necessary. I believe there are three keys to this program: First, depending on which base you are at any grade can apply for one of the programs; second, if you have more than 15 years in service you will not be considered for the reduction-in-force quota, if needed; and third, if the Air Force implements the RIF they start with Sgts/SSgts who came on board during January 1, 1978 through December 31, 1983. This program will be a "hot topic" all year; stay in touch with your local personnel office and if you decide to apply, make sure you understand the fine print.

#### Assignment Advertising

Will the new advertising policy change the assignment process that much? I asked the same question of the Military Personnel Center last month and got this response: *We will be sending more 3-levels overseas because of the shortage of PCS money and the stateside troops will have more time-on-station before rotating.* Hey MPC, what about the advertising policy? Will it give us greater equity, increase member influence and increase satisfaction. To make a long story short, I see limited change in the program; however, I support the program because if you are a TSgt or above and know it is your turn in the barrel to rotate, check personnel listings first before asking for a base that doesn't have an authorization for you. When in doubt—CALL STRADLEY!





## NOTES FROM THE:

# *Standard Systems Center*

by Mr Pat Foley, Director of Financial Management & Comptroller Systems

DSN 596-4181

### Defense Management Report Decisions

I am sure you have heard the terms "Regionalization" and "Standardization," as they apply to efforts under the auspices of Defense Management Report Decisions (DMRDs). Essentially, they all equate to a change in the way the Comptroller community will do business in the future, both in the areas of operations and automation. Of the two terms, this office is most deeply involved with regionalization, both of accounting and finance offices (AFOs) directed by DMRDs 947 and 910, and data processing centers (DPCs) directed by DMRD 924. These two initiatives are parallel in nature in that plans for the establishment of regional DPCs significantly impact AFO regionalization. Sustaining reliable and timely data automation support is critical considering the extensive manpower reductions projected in the comptroller network. Existing comptroller systems must not only operate effectively and efficiently in a regionalized environment supporting 20 or more deputy AFOs, new capabilities must be implemented to address receipt and distribution of interface files and reports. These requirements necessitate extensive applications software changes and significant upgrades to operating system software, hardware, and data communication facilities. Upgrades, in turn, drive additional modifications to applications software to utilize the enhanced capabilities. With a projected initial implementation date of January 1993, it will be a major challenge for us to develop and field the new software on time. We are confident this challenge will be met successfully and an operational network will evolve that is more efficient and just as effective as we have now. The first step in implementing DMRD 924 requirements was recently completed.

A joint Air Force Standard Systems Center (SSC) and Defense Finance and Accounting Service—Denver Center Implementation Team traveled to Scott AFB IL on 2 Dec 91 to migrate the Comptroller System 2200 (better known as COOF) software to the standard base-level computer (SBLC). With many unknowns concerning communications, performance and hardware, the team consisted of a test director, hardware technician, communications technician, performance specialist, quality assurance technicians, an SBLC systems expert, SSC/SBFS functional experts, a MAPPER expert, and DFAS—DE functional experts. The team was on-site to ensure that any problems occurring due to the COOF migration would not degrade the Scott AFB SBLC processing. The efforts began with an in-brief to the HQ MAC and Scott AFB Accounting and Finance and Data

Processing Center offices. The briefing covered DMRD 924 and DMRD 947 planning, COOF migration and Air National Guard migration. Also the roles and responsibilities of all participants in the operational test environment were reviewed. The group then divided into work groups: functionals, COOF administrators, MAPPER coordinators, and DPC technicians. The work of migration began. Some minor program problems were identified but corrected and recycled to Scott within 24 hours. Processing went well for both the functional and data processing areas. Response time was acceptable and in some processing areas better than in the past on the System 2200/200. The test team returned home 6 Dec 91, five days earlier than expected. Two Base Accounts Receivable System (BARS) functional team members were on-site between 9-13 Dec to ensure the normal monthly Base Accounts Receivable System billing invoices were produced with no problems. At press time, the schedule for future COOF migration implementation was 17 Jan 92 for Eglin AFB FL, 24 Jan 92 for Hurlburt Field FL (conversion of database and upload of the software on the System 2200 only), and 10 Feb 92 for Hahn AFB Germany. The release of the worldwide COOF migration software was scheduled for Mar 92 with implementation by the MAJCOM teams between Mar and Jun 92.

In the area of "Standardization," DoD-wide financial management systems will eventually replace existing Air Force standard systems. For example, the Navy's civilian pay system has been selected as the system all services will use with projected DoD-wide implementation by 1995. Other interim systems such as the Integrated Automated Travel System (IATS), an Army developed application, is scheduled for DoD-wide implementation in the near future. IATS will not initially replace any Air Force systems but will provide additional automated travel processing capabilities as well as interfaces to Air Force applications. We are rapidly moving toward DoD-wide standard systems and while it represents significant changes in the way we have been doing business for decades, it is critical that the Air Force Comptroller community take the lead in supporting these initiatives.

"Regionalization" and "Standardization" both have common goals, saving money and manpower while maintaining or exceeding current mission effectiveness. I am confident that with the dedication and support of all Comptroller network members, we will be successful in meeting these goals.





## NOTES FROM THE:

# Comptroller Officer Assignments Section

by Capt Tony Thompson

DSN 487-5031

### Challenges in a Changing Environment—A Newcomer's Perspective on Assignments

With ten months as a comptroller assignment officer under my belt, I don't quite view myself as a newcomer, but I am the most recent arrival on a shrinking PALACE DOLLAR team (more on the shrinking part later). I think now is a good time to share my impressions about officer assignments from the "otherside." A comptroller officer thrust into the personnel world deals with new acronyms, vocabulary, policies, and procedures. Combine this with my introduction to a new assignment system, massive reductions in end strength, the comptroller career field merger, DoD reorganization of Accounting and Finance—well, you get the picture—overwhelming is not quite appropriate to describe the dynamics and challenges faced in assuming the role as a member of the PALACE DOLLAR team. This is without a doubt, the most challenging opportunity the Air Force has afforded me to date.

A priority in any new environment is comprehending the mission and doing what it takes to be effective day-to-day in accomplishing that mission. Getting a grip on the PALACE DOLLAR mission is an on-going process, but more importantly, I learned that flexibility is the key to being effective in the assignment arena. The assignment business is dynamic and few situations remain static during the assignment selection process. During my short tenure, I have seen the most firm assignments unravel for totally unforeseen reasons. Consequently, what I often pass on to people who have difficulty grasping the "gray area" in the process, is that there are few absolutes in this business. This "fact of life" often results in what seems noncommittal and vague answers from us, which may be frustrating to you, but simply reflect the most firm information available at the moment due to the constantly changing status of individual officers and Air Force requirements. Well, to my benefit the new assignment process came along and made my transition to the "personnel world" somewhat less difficult.

One of the most frequently asked questions my peers and predecessors fielded under the old assignment process went something like this: *I'll have three years on station in June 1992, what will be available? Or, am I hot for an overseas assignment, if so, where do I stand on the list?* Good news! The new process now puts you in the "driver's seat." First, if you are eligible to move CONUS to CONUS (three years on station) or CONUS to overseas (two years on station), the answer to your questions are on the Electronic Bulletin Board (EBB). In most instances, you will initiate the assignment process, not PALACE DOLLAR. However, it hasn't taken folks long to come up with new questions. In addressing the new assignment process, the favorite question has become: *What jobs do you have available*

*that are not on EBB?* The answer is simple. None. If it involves a PCS move, it must be advertised via EBB. Unfortunately, we still have people who pursue assignment opportunities with organizations in which there are no valid openings—in some cases letting excellent EBB opportunities pass them by.

Having been in your shoes only a few months ago, and now being exposed to the assignment process first hand, there is no question that knowing what is available worldwide is better than depending on a telephone call, or being hit with the "divine" inspiration to call MPC at just the right time to be considered for a position. Contrary to popular belief, the new system creates more work for the assignment team in contrast to the previous system. Looking at roughly 1400 Comptroller officers as an aggregate population, more officers in general are being considered for job openings at any given point in time with the EBB process. Coupled with the increase in telephone traffic with volunteers concerning job status, selection, and nonselection actions, the issues have certainly grown more complex and time consuming. However, the increased work load is a small price to pay to ensure everyone is aware and has ample opportunity to compete for all jobs for which they are qualified.

Like many other staff agencies in the Air Force, HQ AFMPC is also shrinking. In conjunction with other challenges we face, the PALACE DOLLAR team is posturing for a share of manpower cuts. The streamlining process has occurred in several phases. The first phase was announced in the January 1992 issue of *The Air Force Comptroller* magazine. Maj Chris Domangue assumed the position Chief, Contracting/Comptroller/Scientific Officer Assignments. Maj Domangue will still work Comptroller Joint Duty and Air Force Material Command Comptroller assignments and issues. Capt Pat Cruz has been selected to attend AFIT at Wright-Patterson AFB OH, and will depart in May, with no backfill. This will leave one person working most comptroller assignment issues in PALACE DOLLAR. Quite a change in the last year—from three to one. Obviously, in light of these changes, our ability to provide the same level of service traditionally afforded the Comptroller community will be impacted in the short term. I am confident though that with continued force reductions a certainty, and recent improvements in the assignment process, PALACE DOLLAR will maintain a high standard of service to you in the Comptroller community. I'm certainly up to the challenge and look forward to working with you.

We would like to bid farewell to Capt Pat Cruz. Pat has certainly had a positive impact on the Comptroller community and her expertise will definitely be missed.





## NOTES FROM THE:

# Professional Military Comptroller School

by Lt Colonel Wade Humphries

DSN 493-6656

### Financial Management at the Executive Level

A major portion of the PMCS curriculum focuses on issues influencing management of DoD resources at the highest levels. The PMCS curriculum consists of ten major blocks of instruction. The largest block, *Financial Management at the Executive Level*, is designed to help students comprehend the philosophy and techniques of managing DoD resources at high levels of command (Department and above), to include the role of the Comptroller, DoD Resource Management System, interactions among functional areas, and influences exerted on operational activities' resource management by the Congress, OMB, OSD, and the military departments.

Instruction focuses on the DoD Biennial Planning, Programming, and Budgeting System (BPPBS), as viewed by the senior defense executives that make the system work. The curriculum includes "nuts and bolts" instruction by PMCS faculty on how the BPPBS is designed to function, but students learn firsthand how the system really functions from an extensive and impressive slate of guest speakers—those people who manage BPPBS on a daily basis. Our guests' presentations are structured to include an in-depth question and answer session, and our non-attribution policy promotes candid responses and a free and meaningful exchange of ideas. Guest lecturers are scheduled to address the class, sequenced just as the system operates—first come the planners, followed by programmers and budgeteers. Our slate of distinguished lecturers routinely includes: the Air Force and Navy Assistant Secretaries for Financial Management and the Comptroller of the Army; the services' budget directors and chiefs of O&M; Army and Navy chiefs of Program Appraisal and Analysis; an expert on defense planning from the Industrial College of the Armed Forces; and a senior representative of the Defense Finance and Accounting Service.

Our guest speaker program also includes representatives from organizations and agencies outside the DoD that impact PPBS and the defense budget. PMCS students learn about U.S. foreign policy and how it affects defense planning from a U.S. State Department representative. They hear about the important role of the Office of Management and Budget during the defense budget cycle and get that

agency's perspective on defense issues from a senior representative of their National Security Division. Since Congress is the "king pin" in the DoD budget process, PMCS students are given a thorough review of the congressional enactment process. A guest lecturer from the Air Force Budget Enactment Liaison Office and a professional staff member from one of the Appropriations or Armed Services Committees address students regarding the budget enactment process and provide a refreshingly candid account of the somewhat sensitive interaction between the services and the congressional committees during the budget process. Additionally, representatives of the Congressional Budget Office and the General Accounting Office present their perspective of the DoD budget process. All of these speakers focus on major issues affecting budget decisions, highlighting the influence of domestic economic conditions, public perception of the threat to national security and need for domestic/welfare programs (GUNS vs BUTTER), and the ever present impact of politics.

In addition to PMCS faculty instruction and the extensive guest speaker program, students learn about the DoD Planning, Programming, and Budgeting System and Financial Management at the Executive Level by interacting among themselves during seminar discussions of the issues highlighted on stage. As an exercise in group dynamics students discuss, from their own perspective as members of the different services, the issues and opinions expressed by guest lecturers. These seminar discussions effectively round out the learning experience and are a popular segment of the curriculum.

In one way or another, most of us in DoD financial management will be working on downsizing the Department of Defense to a level that most effectively and efficiently meets our changing national security requirements. A thorough understanding of the DoD Planning, Programming, and Budgeting System, and a knowledge of the current issues facing senior leadership will enable the financial managers being educated at PMCS to successfully deal with the challenges they will face in the coming years.



## NOTES FROM THE:

# Comptroller Training Division Sheppard Technical Training Center

by Major Keith R. Bell, Chief

DSN 736-5486

## Financial Analysis Training Update

by Capt James R. Pulliam and Capt Mark A. Kinsey

"A potential tiger!" That's the first self-assessment of the new Financial Analysis officer and enlisted course material. Since early July 1991, when the major command and SAF representatives met at Sheppard AFB and determined the new training needs of a merged budget and cost career field, the instructors in both areas have had one goal in mind—new, updated, and integrated course material! Our approach to this endeavor was simple: new courses "meshing" the budget and cost areas to produce a "complete" financial analyst. To accomplish this, we believed the two most critical aspects were to properly sequence the basic analytical and planning skills and to provide challenging, real world scenarios which thoroughly test comprehension. The bottom line: a graduate of our new courses will be a highly sought after commodity—an improved resource for commanders—an analytical "tiger!"

During the meetings with MAJCOM and SAF personnel (Utilization and Training Workshops), our staff developed a strawman course outline that organized the presentation of the skills so the analytical tools were developed up front—before you start crunching the numbers. The flow of our new 11-week *Financial Management Officer Course, Financial Analysis*, by block of instruction is as follows:

- Block I—Introduction to Financial Analysis
- Block II—Specialized Equipment and Statistics
- Block III—Cost Analysis
- Block IV—Economic Analysis
- Block V—Development of Financial Plans
- Block VI—Budget Execution

**NOTE:** Our *Financial Analysis Enlisted Course* closely parallels this block structure and content with only deviations as necessitated by the Specialty Training Standard (STS) and the detail level.

In Block I, we look at the latest developments in the Financial Management community and discuss the impact of the new Air Force restructuring initiatives. In addition, we detail the federal budget system, the Air Force accounting system components, the resource management system, and the Internal Management Control Program. Block II has been greatly expanded from previous courses. In the area of specialized equipment, we took the best of the old courses, then added some of the latest developments such as a telecommunications section and a statistics package—MicroStat. The statistics area continues to cover probabilities,

frequency distribution, the normal distribution curve, sampling, regression analysis, and time series analysis.

Block III, Cost Analysis, is a mixture of current cost areas and nonappropriated fund (NAF) financial management oversight. Students will examine productivity improvement programs and the A-76 program, discuss general approaches to problem solving, and perform a cost analysis of a support agreement. In addition, the NAF area will be discussed at length with the students actually performing a financial analysis of a sample MWR operation.

The Economic Analysis area (Block IV) includes economic analysis concepts and the performance of two separate economic analyses—a lease versus buy and a general purpose economic analysis. Budget implications, such as available funding and "color" of money, will be discussed as the cost and economic analysis practicum is accomplished.

Block V teaches students how to develop financial plans. Emphasis includes validating unit inputs (students will look at many seemingly cost effective justifications), identifying depot level repairable requirements, formulating a complete financial plan from the validated inputs, and, finally, presenting the end product in front of a mock FMB. Comprehension of general problem solving and analytical skills developed in preceding blocks will be essential to satisfactory completion of these exercise scenarios.

The final block of instruction, Budget Execution (Block VI), is perhaps the most demanding as it calls for the students to continue to fully use their previously learned analytical techniques. Attendees will be asked to develop a status of funds presentation with emphasis on making tradeoffs to meet the mission while attaining the most balanced program between mission and quality of life. In this block, as well as throughout the course, acquisition topics have been enhanced from the previous course.

In the final analysis, the future graduates, and of course you the supervisors, will determine whether we have met the challenge of providing you with the best possible trained resource. For now, we are confident we can create "analytical tigers"—complete with the sharp claws and teeth needed to separate the real mission issues from the old squeaky wheel approach. Let us know how we've done—our first classes start in May 1992.

**Send more information!** Many thanks to those of you who have provided us with real world applications of the merger of the budget and cost areas. It is very apparent that some have been using budget and cost personnel as financial analysts for some time.



# PROMOTIONS

## 1992 Lieutenant Colonels' Promotion List

*Congratulations to the following Majors who were selected for promotion to the rank of Lieutenant Colonel:*

Timothy W. Addison  
John I. Anderson, Jr.  
Martha M. Beatty  
Stephen L. Benson  
Patricia M. Boylan  
Danny M. Branch  
Rory B. Cahoon  
John D. Davis  
Larita M. Decker  
Andrew L. Detrick  
Johnnie M. Doan  
Cesar Flores  
Steven R. Frazier  
Reginald A. Goodman  
David J. Goossens  
Sidney R. Heetland

Terry W. Laurenzi  
William G. McCarroll  
Stephen M. Passarello  
Maryetta D. Pesola  
Stephen J. Peters  
Garry G. Sauner  
Bruce A. Schroeder  
Carl R. Schweinfurth  
Wellington A. Selden, Jr.  
Robert E. Spath  
Douglas E. Stewart  
Richard B. Weathers  
Eddie D. Weeks  
Paul R. Wies  
L. C. Williams  
Zeneo B. Williams

Air Force Audit Agency	Air Force Intelligence Command	Air Force Logistics Command (Continued)
<p>Battershell, A. Lee, to GM-14; WPAFB/QLP Burrell, Mark D., to GM-13; WPAFB/QLA Franzini, Anthony C. Jr., to GM-14; Pentagon Macholl, Cynthia E., to GS-12; Lowry/FDR Magee, Barbara T., to GS-12; Charleston McDermott, Ann-Cecile M., to GM-13; ASD Massaro, Joseph A., to GM-13; Norton Pham, Peter H., to GM-13; Norton Sauter, Julie K., to GS-12; Minot Simon, Judith L., to GM-14; WPAFB/QLA Wagener, Robert D., to GM-13; Vandenberg/FDS</p>	<p>Lemery, Raymond, L., to CMS; AFTAC</p> <p><b>Air Force Logistics Command</b></p> <p>Chatterley, Jamie, to GS-12; SM-ALC/FMFQ Driskill, John D., to GM-13; OC-ALC/FMFSS Cain, J.W., to Capt; SA-ALC/FMFS Hall, James, to GM-14; SM-ALC/FMPC Johnson, Donald, to GS-12; SM-ALC/FMT Kane, William A., to GS-12; SA-ALC/FMRB Kastl, Douglas, to GS-12; SM-ALC/FMD King, Susan E., to GS-12; 2750 CPTS/FMC Markel, Donald, to Maj; HQ AFLC/FMCC Mendoza, Macario, to GS-12; SM-ALC/FMIO Munoz, Jorge, to GS-13; SM-ALC/FMDT Novak, Robert A., to GM-14; HQ AFLC/FMCC</p>	<p>Obringer, Tom, to GM-13; HQ AFLC/FMFC Phillips, Peggy L., to GS-12; WR-ALC/FMFAM Riney, Elizabeth, to GS-12; SM-ALC/FMII Rodriquez, Isaac, to GS-12; SM-ALC/FMD Silva, Adrienne, to GS-12; SM-ALC/FMDD Smith, Jane M., to GM-13; 2750 CPTS/FMC Wilson, Jane E., to GS-12; WR-ALC/FMFCC Zimmerman, William, to GS-12; SM-ALC/FMPC</p> <p><b>Air Force Reserve</b></p> <p>Markle, Stuart K., to GM-13; 939 RQW/FM Risberg, Kristin P., to GM-13; 926 TFG/FM Travis, Sue A., to GM-13; 928 TAG/FM</p>
Air Force Communications Command		
<p>Burgess, Andre, to Maj; HQ AFCC/FMCP Ray, Rebecca E., to GS-12; HQ AFCC/FMBC</p>		

# PROMOTIONS... (Continued)

<p><b>Air Force Space Command</b></p> <p>Johnson, Thomas K., to SMS; HQ AFSPACECOM/FMF</p>	<p><b>Defense Finance and Accounting Service—Denver Center</b> (Continued)</p>	<p><b>National Guard Bureau</b></p>
<p><b>Air Force Systems Command</b></p> <p>Atchley, Lonnie, to GM-14; HQ AFSC/FMC</p> <p>Blount, Lynn D., to GM-13; AFMC(P)/FMBO</p> <p>Cole-Higgins, Joanne, to GS-12; SSD/FMFA</p> <p>Dimmick, Margaret, to GS-12; AFFTC/FMC</p> <p>Gutierrez, Gaston, to Maj; SSD/FMPS</p> <p>Harrigan, James L., to GM-13; AFMC(P)/FMBM</p> <p>Letsinger, Joseph W., to GS-12; AFDTC/FMBO</p> <p>Mercer, Orris B., to Maj; HSD/FMC</p> <p>Norton, Brenda L., to GS-12; AFFTC/FMB</p> <p>Peuler, Judith, to GM-14; HQ AFSC/FMP</p> <p>Sullivan, Donald J., to GM-14; AFFTC/FM</p>	<p>Brito, Della, to GS-12; DFAS—DE/NSL</p> <p>Chapman, Clara J., to CMS; DFAS—DE/PN</p> <p>Eaton, Barbara, to GS-13; DFAS—DE/ND</p> <p>Gregory, Jo Ann, to GS-12; DFAS—DE/RDC</p> <p>Hada, Nancy L., to GS-12; DFAS—DE/FSSB</p> <p>Hayweiser, Charles E., to GS-11; DFAS—DE/HS</p> <p>Hilliard, Michael, to LTC; DFAS—DE/Y</p> <p>Howell, Carolyn T., to GM-13; DFAS—DE/DGR</p> <p>Huda, Stephen J., to GS-12; DFAS—DE/FSSA</p> <p>Kastner, Sandra, to GS-12; DFAS—DE/NET</p> <p>McGuire, Anne, to GS-12; DFAS—DE/CHC</p> <p>Peppers, James, to Maj; DFAS—DE/WF</p> <p>Rasmussen, H. Wayne, to GS-12; DFAS—DE/PFT</p> <p>Schelling, Clifford E., to GM-13; DFAS—DE/PFTS</p> <p>Shell, Charles F., to GM-13; DFAS—DE/JGC</p> <p>Stephenson, Richard D., to GM-13; DFAS—DE/WS</p> <p>Stornelli, Linda K.R., to GM-13; DFAS—DE/DGR</p> <p>Valdez, Daniel, to GM-13; DFAS—DE/NE</p> <p>Vonhof, James R., to GM-13; DFAS—DE/DGR</p> <p>Walls, John, to CMS; DFAS—DE/R</p>	<p>Dial, Anthony, to SMS; 147 RMS/FM</p> <p>Sinkavich, Karrie E., to LTC; 147 RMS/FM</p> <p>Decroo, John Jr., to LTC; 171 ARW/FM</p> <p>Whittaker, Richard J., to LTC; 104 RMS/FM</p> <p>Blascak, John, to SMS; 104 RMS/RM</p> <p><b>Pacific Air Forces</b></p> <p>Jones, Donna K., to Maj; HQ PACAF/FMA</p> <p><b>United States Air Force Academy</b></p> <p>Doddato, August J., to CMS; HQ USAFA/FMB</p> <p>Garrett, Morgan, to GS-12; HQ USAFA/FMF</p>
<p><b>Air Training Command</b></p> <p>Henley, James G., to Maj; HQ ATC/FMA</p> <p>Levy, Anthony V., to Maj; 12 FTW/FMF</p>		<p><b>United States Air Forces in Europe</b></p> <p>Allison, Connie L., to GS-12; CPTS/DAFO</p>
<p><b>Defense Finance and Accounting Service—Denver Center</b></p> <p>Allen, Laura E., to GS-12; DFAS—DE/FSSB</p> <p>Ayers, Todd M., to GS-12; DFAS—DE/PFT</p> <p>Baskin, Michael O., to GM-13; DFAS—DE/DGR</p> <p>Behrens, John A., to GM-14; DFAS—DE/JA</p>	<p><b>Military Airlift Command</b></p> <p>Gonzales, Larry P., SMS; 542 CTW/FMF</p> <p>Hernandez, Agapito, Jr., to Maj; HQ MAC/FMBC</p> <p>Morris, Elaine J., to GM-13; HQ MAC/FMBS</p>	<p><b>Assistant Secretary of the Air Force</b> (Financial Management/Comptroller)</p> <p>Nicholson, Pamela, to GM-15; OSD</p> <p>Burns, Melvyn J., to GM-14; NGB</p> <p>Chandler, Jerry, to GM-14; SAF/FMPB</p> <p>Coley, Cynthia, to Maj; SAF/FMBOP</p> <p>Furlow, Jerome H., to GS-13; SAF/FMBOP</p> <p>Savage, Annie M. C., to GM-14; SAF/FMPB</p>



# RETIREMENTS



**Col Gunderson**



**Col McVay**



**Col Peacock**

**Colonel Edwin G. Gunderson** was the Comptroller for Air Force Space Command (26 years of service).

**Colonel Lawrence T. McVay, Jr.**, was the Director of Accounting and Finance at Air Training Command (27 years of service).

**Colonel Walter R. Peacock, Jr.**, was the Deputy Director of Financial Management at Warner Robins Air Logistics Center (26 years of service).

**Colonel William J. Ruddell** was Comptroller and Commander for the Comptroller Squadron, 2750 ABW, Wright-Patterson Air Force Base (over 26 years of service). (No photo available)

**Colonel James L. True** was Assistant DCS Financial Management & Comptroller for Air Training Command (30 years of service). (No photo available)

## Air Force Audit Agency

Cox, Mary, GS-09; SAF/AG, Norton  
Masi, Jack M., GS-12; Norton/RMC  
Parmenter, Johnnie L., Capt; Eglin  
Swingley, Boyd C., GM-13; Torrejon

## Air Force Reserve

Dickamore, Janean, GS-09; 419 TFW/  
FMB  
Mackall, Chester A., GM-13; HQAFRES/  
MBR

## AF Communications Command

Wright, Wayne H., LTC; HQ CSC/FM

## Air Force Logistics Command

Appell, Kenneth, GS-11; SM-ALC/  
FMDD  
Barth, Grace C., GS-12; WR-ALC/FMPO  
Bertagnolli, Jane, GS-05; OO-ALC/  
FMFFP  
Braun, Paul, GS-12; SM-ALC/FMDT  
Bryant, Phillip, GS-11; SM-ALC/FMDM  
Cockran, Elmer E. Jr., GS-14; OC-ALC/  
FMFC  
Foster, Margaret, GS-09; OO-ALC/  
FMFFSR  
Hart, Ronald B., GS-12; HQ AFLC/FMFI  
Kelly, Conseuelo C., GS-11; AMARC/  
FMOA  
Owens, Kerry L., MSgt; SA-ALC/FMF

## Air Force Systems Command

Collier, Matthew D., MSgt; HSD/FMF  
Duran, Wesley E., Maj, SSD/FMP  
Millothe, Roger A., GM-14; ESD/FMBP  
Murphy, John B., Maj; SSD/FMCE  
Waterbury, Gary L., MSgt; AFDTC/  
FMFPT

## Air Training Command

Goins, Wanda E., GS-07; 3700 CPTS/  
FMFMT  
Moon, Mark S., Capt; HQ ATC/FMB  
Powell, Unice M., GS-05; 3700 CPTS/  
FMFPM

## Defense Finance and Accounting Service—Denver Center

Algiene, George A., GS-12; DFAS—DE/  
NEE  
Brown, Preston, CMS; DFAS—DE/JL  
Culmer, Elmer F., GS-12; DFAS—DE/  
CAI  
Ellis, Dennis L., GM-14; DFAS—DE/FC  
Hoffman, Maxine, GS-09; DFAS—DE/  
NPP  
Holliman, Racelle V., GS-05; DFAS—DE/  
RTXL  
Lafoon, Gwendolyn, GM-15; DFAS—  
DE/A  
Longo, Michael, MSgt; DFAS-DE/DF

Marcum, Jesse B., GS-12; DFAS—DE/  
PMM  
Prewitt, John J., GM-13; DFAS—DE/PGC  
Randall, Margaret D., GS-08; DFAS—  
DE/FC  
Schmitz, Angela T., GS-04; DFAS—DE/  
AA  
Smith, Earl F., GS-11; DFAS—DE/ASA  
Spehn, Shirley A., GS-09; DFAS—DE/  
RSB  
Stuart, Mary V., GS-12; DFAS—DE/CAA

## Military Airlift Command

DeLozier, F.E., GM-13; 542 CTW/FMF  
Francis, Rebecca J., TSgt; 435 TAW/FMA  
Jansen, Jerome B., GS-12; HQMAC/FMIB  
Karjala, Dale A., MSgt; 542 CTW/FMF  
McNutt, Robert D., MSgt; 375 AW/FMFC  
Perkins, Gloria M., GS-05; 63 AW/FMFD  
Schrage, Dorothy, GS-07; HQ MAC/  
FMIA  
Takehara, William, LTC; 63 AW/FM

## United States Air Forces in Europe

Anthony, John, TSgt; 401 FW/FMFA  
Casado, Maruja, 401 FW/FMFPC  
Dolin, Pat F., GS-05; 20 CPTS  
Fisher, Kenneth L., TSgt; 20 CPTS  
Gonzales, Jose, 401 FW/FMFC  
Lee, Joe E., MSgt; 401 FW/FMFQ

## Ratings for Best Article of January 1992 Issue

<b>First Place:</b>	<i>Comptroller Warplanning: The Lessons of Desert Shield/Desert Storm,</i> by Mr E. Lee Franklin
<b>Second Place:</b>	<i>Computer-Based Training: The Next Step in Improving Training,</i> by Major Keith R. Bell
<b>Third Place:</b>	<i>Focus on Air Force Special Operations Command,</i> by Major Joe Lokey

## Superintendent of Documents Subscriptions Order Form

Order Processing Code:

**\* 5147**

☐ **YES**, enter my subscription as follows:

**Charge your order.  
It's Easy!**



**To fax your orders (202) 512-2233**

\_\_\_\_\_subscriptions to **THE AIR FORCE COMPTROLLER (AFOC)** for \$5.00 per year (\$6.25 foreign).

The total cost of my order is \$\_\_\_\_\_. Price includes regular domestic postage and handling and is subject to change.

(Company or Personal Name) (Please type or print)

(Additional address/attention line)

(Street address)

(City, State, ZIP Code)

(Daytime phone including area code)

(Purchase Order No.)

YES NO

May we make your name/address available to other mailers? ☐ ☐

**Please Choose Method of Payment:**☐ Check Payable to the Superintendent of Documents[illegible]☐ VISA or MasterCard Account[illegible]

(Credit card expiration date)

***Thank you for  
your order!***

(Authorizing Signature)

10/91

Mail To: New Orders, Superintendent of Documents  
P.O. Box 371954, Pittsburgh, PA 15250-7954



# Assistant Secretary of the Air Force Financial Management and Comptroller



*Outstanding Contribution to  
Comptrollership - Officer*



*Educator of the Year*



*Best Cost Analysis Office*



*Accounting & Finance  
Civilian of the Year*



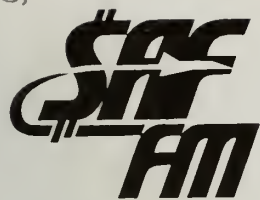
*Best Accounting and Finance Office  
Resource Advisor of the Year-MAJCOM Level  
Cost Analysis Officer of the Year*



*Budget Civilian of the Year*



*Outstanding Contribution to  
Air Force Comptrollership*



# the AIR FORCE COMPTROLLER

Volume 26 Number 3

July 1992

**(2 X 50 = 100)**

## **Diamond Jubilees Celebrated in AFDW**



**Ms Maude "Lee" Sims**  
**Deputy Comptroller**  
**Air Force District of Washington**  
**Washington, DC (Pentagon)**

←

DEPOSITORY  
AUG 05 1992  
UNIVERSITY OF ILLINOIS  
AT URBANA-CHAMPAIGN

**Mrs Julia Healey**  
**Travel Accounting Section**  
**Base Accounting & Finance Office**  
**Bolling AFB, DC**





# 1991 ASMC Air Force Individual Awards

First Place—*Distinguished*

Second Place—*Meritorious*

Award	Major Command Headquarters or Higher	Unit Under Major Command
<b>COMPTROLLER/DEPUTY COMPTROLLER</b>		
<i>Distinguished</i>	<b>Col James F. Dougherty Jr</b> HQ PACAF/FM, Hickam AFB HI	<b>USMC</b>
<i>Meritorious</i>	<b>USN</b>	<b>USA</b>
<b>BUDGETING</b>		
<i>Distinguished</i>	<b>USCG</b>	<b>TSgt Ricky Oliver</b> SA-ALC/FMB, Kelly AFB TX
<i>Meritorious</i>	<b>SMSgt David A. Babcock</b> HQ AFIC/FMA, San Antonio, TX	<b>Captain Dana A. Van Sant</b> 3380 KTC/FMA, Keesler AFB MS
<b>ANALYSIS AND EVALUATION</b>		
<i>Distinguished</i>	<b>Capt Kenneth E. Boord</b> SAF/FMC (Pentagon), Washington DC	<b>Mr Jack L. McKeen</b> WR-ALC/FMFCC, Robins AFB GA
<i>Meritorious</i>	<b>SMSgt Charles E. Howlett III</b> HQ TAC/FMAOI, Langley AFB VA	<b>MSgt Penny L. Ervin</b> LTNGC/FMA, Lowry AFB CO
<b>ACCOUNTING AND FINANCE</b>		
<i>Distinguished</i>	<b>Maj Clyde E. Bolton</b> HQ SAC/IGPR, Offutt AFB NE	<b>Mr Frederick L. Kortus</b> 319 WG/FMF, Grand Forks ND
<i>Meritorious</i>	<b>USA</b>	<b>USCG</b>
<b>AUDITING</b>		
<i>Distinguished</i>	<b>USN</b>	<b>James D. Robinson</b> AFAA/AUDGN, Robins AFB GA
<i>Meritorious</i>	<b>DoD</b>	<b>Ms Catherine M. Bromley</b> AFAA/ASD, Wright-Patterson AFB OH
<b>EDUCATION, TRAINING AND CAREER DEVELOPMENT</b>		
<i>Distinguished</i>	<b>USA</b>	<b>USA</b>
<i>Meritorious</i>	<b>USN</b>	<b>USN</b>
<b>COMPUTER SCIENCE</b>		
<i>Distinguished</i>	<b>Mr Robert L. Herndon</b> HQ ATC/FMFQ, Randolph AFB TX	<b>Ms Sandra H. Peavy</b> 1926 CCSG/SCO-1, Robins AFB GA
<i>Meritorious</i>	<b>USN</b>	<b>DFAS-IN</b>
<b>RESOURCE MANAGEMENT</b>		
<i>Distinguished</i>	<b>SSgt Salvador M. Garcia</b> HQ AFMPC/FMB, Randolph AFB TX	<b>USCG</b>
<i>Meritorious</i>	<b>Mr Duane L. Summers</b> HQ AFOTEC/FMB, Kirtland AFB NM	<b>USNR</b>
<b>MANPOWER MANAGEMENT</b>		
<i>Distinguished</i>	<b>DFAS-DE</b>	<b>USA</b>
<i>Meritorious</i>	<b>Mr Michael D. Wright</b> HQ SAC/FMFP, Offutt AFB NE	<b>USN</b>

# The Air Force COMPTROLLER

Vol 26 Number 3 July 1, 1992

USAF Recurring Periodical 170-2  
(AFRP 170-2)

(Reader-Per-Copy Ratio—7 to 1)

Published Quarterly in the Pentagon  
by the Assistant Secretary of the Air Force  
(Financial Management and Comptroller)

Mr Michael B. Donley  
Assistant Secretary of the Air Force  
(Financial Management and Comptroller)

Mr John W. Beach  
Principal Deputy  
Assistant Secretary of the Air Force  
(Financial Management & Comptroller)

The Air Force Comptroller is an official, non-directive departmental publication distributed four times annually under provisions of Chapter 12, AFR 5-1. Its purpose is to provide timely information to Air Force Financial Management and Comptroller personnel relating to mission accomplishment; to assist them in solving problems and improving efficiency of operation; to communicate new developments and techniques and to stimulate professional thought and development.

The Air Force Comptroller is published by the Assistant Secretary of the Air Force (Financial Management and Comptroller) (SAF/FM), Washington, DC 20330-1000. Contributions, suggestions and criticisms are welcome. Opinions expressed by individual contributors do not necessarily reflect the official viewpoint of the Assistant Secretary of the Air Force, the Comptrollers, or the Editorial Staff. Final selection of material for publication is made on the basis of suitability, timeliness and space availability.

Address communications to: The Air Force Comptroller, SAF/FM (Editor), Washington, DC 20330-1000. Telephone DSN 227-5888.

Ms Claire A. Claysmith  
Managing Editor

Ms Gloria R. Jaskiewicz  
Editor

DISTRIBUTION F. The Air Force Comptroller may be purchased from the Supt of Documents. Mail to: New Orders, Superintendent of Documents, P.O. Box 371954, Pittsburgh, PA 152500-7954.

## IN THIS ISSUE

Page

1991 ASMC Air Force Individual Awards .....	2
Defense Finance and Accounting Service Standardization of Policy and Systems, by Mr Gary W. Amlin .....	4
Participatory Financial Management with a Twist, by Maj Terry B. Young .....	8
TQM and Continuous Process Improvement: Can We Make It Work?, by Maj Michael R. Schlegel .....	11
Notes from the Deputy Assistant Secretary, Budget, by Maj Gen Robert F. Swarts (SAF/FMB) .....	14
Notes from the Deputy Assistant Secretary, Cost and Economics, by Mr Le Roy T. Baseman (SAF/FMC) .....	15
FM/Comptroller Community Salutes: Mrs Julia Healey and Ms Lee Sims .....	16
Notes from the Deputy Assistant Secretary, Plans, Systems, and Analysis, by Mr John J. Nethery .....	18
Notes from the Auditor General of the Air Force, by Mr John W. Boddie (SAF/AG) .....	19
Notes from the Director, Defense Finance and Accounting Service—Denver Center, by Mr John S. Nabil (DFAS-DE/D) .....	20
Notes from the Chief for Enlisted Matters, by CMSgt "Rip" Sewell .....	21
Notes from the Colonels' Group, by Maj John W. Bengston .....	22
Notes from the Comptroller Officer Assignments Section, by Capt Tony Thompson .....	23
Notes from the Standard Systems Center, by Mr Pat Foley .....	24
Notes from the Professional Military Comptroller School, by Mr Jerry D. Maatta .....	25
Notes from the Comptroller Training Flight, by Maj Keith R. Bell .....	26
Promotions .....	27
Retirements .....	29
A Star Promotion for Allen D. Bunker General Officer and Senior Executive Service (SES) Actions .....	31
Hail and Farewell .....	Back Cover



# Defense Finance and Accounting Service Standardization of Policy and Systems

by Mr Gary W. Amlin

The Defense Finance and Accounting Service (DFAS) was established on January 15, 1991, with a primary mission to standardize finance and accounting policies, procedures, systems, and operations. With the changes in the world situation and planned reduction in resources within the Department of Defense we must move toward fewer but more highly standardized and technically advanced finance and accounting systems and operations.

After its formation, DFAS immediately laid out plans to develop a single set of finance and accounting policy and procedures, and at the same time study and analyze finance and accounting systems and operations in order to make recommendations on how best to achieve economies and efficiencies for the Department of Defense. While one group of teams started developing the consolidated finance and accounting policy and procedures regulations, several other teams started study efforts to review finance and accounting systems. Over the course of approximately 9 months, several study teams were established, studies conducted, reports and briefings presented, and recommendations made. As the study is completed, it is presented to the *DoD Corporate Information Management Financial Management Steering Committee* for approval.

The committee is chaired by Mr Sean O'Keefe, Comptroller, Department of Defense, and the membership includes each of the Service Assistant Secretaries for Financial Management, the Marine Corps Fiscal Director, Defense Finance and Accounting Service Director, Defense Logistics Agency Comptroller, Washington Headquarters Services Budget and Finance Director, as well as members from the Assistant Secretary of Defense (Force Management and Personnel) and the Assistant Secretary of Defense (Command, Control, Communications and Intelligence) offices.

Initially, between August and December 1991 the committee approved six migratory system projects, and in March 1992 a seventh system was approved. These initial approvals are only the beginning. There are several other studies still in process and will be presented after their completion and staffing. The initial seven migratory system efforts are to:

- ☆ Standardize and consolidate civilian payroll.
- ☆ Standardize active/Reserve/Guard military pay.
- ☆ Standardize and consolidate military retiree and annuitant pay.
- ☆ Standardize and consolidate travel payments.
- ☆ Standardize and consolidate transportation payments.
- ☆ Standardize personnel and contractor debt management.
- ☆ Standardize and consolidate nonappropriated fund payroll.

## Standard Policy and Procedures

At the same time the studies on migratory systems were going on, the project to develop a single DoD finance and accounting regulation had taken on an expanded scope. It was decided that all Comptroller policy and procedures should be included into a single regulation. Therefore, the concept of a DoD Financial Management Regulation was established. The plans are now well developed to publish a single regulation with individual volumes by the different comptroller functional areas. It is anticipated that the new regulation will initially encompass 15 volumes by function as follows:

1. General Financial Management Information, Systems, and Requirements
2. Budget Formulation
3. Budget Execution
4. Accounting Policy and Procedures
5. Disbursing Policy and Procedures
6. Reporting Policy and Procedures
7. Military Pay Policy and Procedures
8. Civilian Pay Policy and Procedures
9. Travel Policy and Procedures
10. Contract Pay Policy and Procedures
11. Reimbursable Policy and Procedures
12. Special Accounts Policy and Procedures
13. Nonappropriated Funds Policy and Procedures
14. Financial Management Education and Training
15. Security Assistance Policy and Procedures.

After it is implemented, the 15-volume standard regulation will replace all DoD, Army, Navy, Air Force, Marine Corps, Defense Logistics Agency, and any other finance and accounting policy and procedures manuals, regulations, etc. The only remaining directives will be operating system publications. The system publications will be replaced incrementally as standard DoD systems are implemented and the old systems are eliminated. It is anticipated that the first several volumes of the new regulation will be published by mid-1992 and all remaining volumes completed within 1 year after the initial publication. It is estimated that finance and accounting policy, procedures, and system manuals currently represent approximately 70,000 pages of material and after the standard volumes and system manuals are published, the pages will be reduced to approximately 35,000 or an overall reduction of 50%.

### Standard Systems

The planned actions and implementation for the standard systems are as follows:

#### Defense Civilian Pay System (DCPS):

Under the current environment, there are 18 payroll systems within the DoD that pay over one million civilian employees. These systems operate at over 300 payroll sites with approximately 2,800 payroll staff. DFAS recommended and received approval to adopt the Navy civilian payroll system as the DoD standard system. That system has been renamed the *Defense Civilian Pay System* and will be modified to meet the additional requirements needed to pay all DoD civilians plus the enhancements identified by the study group as necessary to be the future standard system. At the same time, plans are being made to implement this new standard system, civilian pay policy and procedures are being reviewed. Between the DFAS, DoD Comptroller and the Assistant Secretary of Defense (Force Management & Personnel) organizations, standard policies and procedures are being developed. The outgrowth of these decisions will be incorporated into Volume 8 of the *DoD Financial Management Regulation*. As specific decisions are made, required changes will be programmed into the standard payroll system.

The implementation plan calls for DCPS to be operated centrally from two sites. The first site will be the DFAS—Denver Center. The second site has not been selected at press time. The DFAS—Denver Center began operating in May 1992. Navy organizations will be the first to be implemented because it was not necessary to build any additional interfaces. The first Air Force accounts were planned for June 1992, and the first Army accounts for August 1992. Approximately 188,000 accounts will be on DCPS by the end of FY 1992. The second site will be

operational sometime during FY 1993. Another 500,000 accounts will be added during FY 1993. All CONUS accounts should be on the new system supported from the two sites by the end of FY 1994. The overseas accounts will be the last to be added during FY 1995.

#### Defense Joint Military Pay System (DJMS):

Under the current environment, there are 18 military pay systems within the DoD that pay over four million active, Guard and Reserve members, including commissioning programs, such as ROTC and Service Academies. These systems operate at four DFAS Centers and three Service Activities, with approximately 1,500 payroll staff. DFAS recommended and received approval to adopt the Air Force military active, Guard and Reserve payroll systems as the DoD migratory system. All Army, Navy and Air Force members will be paid from this single system. The Marine Corps was not included in the proposal because they had an integrated pay and personnel system for active duty and a second system for Reserves. DFAS is also updating the *DoD Military Pay and Allowances Entitlements Manual* and will incorporate it into Volume 7 of the *DoD Financial Management Regulation*.

The Army had made the decision before DFAS was formed to adopt the Air Force systems as their standard. Therefore, the Army and Air Force had already developed required system changes to incorporate active duty Army into the Air Force system. When DFAS came into existence, they took over responsibility to convert the Army to the standard system. The active duty Army was fully converted in March 1992. The plan now is to modify the Guard/Reserve system and convert the Army to it starting in Fiscal Year 1993. Both the active duty system and the Guard/Reserve system will be modified to handle Navy requirements. While all of this is going on, another effort is underway to merge the active, Guard, and Reserve systems into a single system. The schedule currently calls for completing the Army Guard/Reserve conversion during Fiscal Year 1993; the Navy Reserves during Fiscal Year 1993; and the active duty Navy during Fiscal Year 1994. Service Academies, Reserve Officers Training Corps and Armed Forces Health Professional Scholarship Program personnel will also be moved into the standard pay system environment by December 1994. Once fully implemented, only the four DFAS Centers will be paying military active, Guard, and Reserve. The consolidated single military pay system will be fully operational during Fiscal Year 1994.

#### Defense Retiree and Annuitant Pay System (DRAS):

Under the current environment, there are eight military retiree and annuitant pay systems within the





## Defense Finance and Accounting Service Standardization of Policy and Systems . . . (Continued)

DoD that pay more than 1.8 million retirees and annuitants. These systems operate at four DFAS Centers, with a payroll staff of approximately 900. DFAS recommended and received approval to adopt the Navy retiree system and the Air Force annuitant system as the DoD migratory systems. This recommendation included centralizing the retiree pay at DFAS—Cleveland Center and annuitant pay at DFAS—Denver Center. The two subsystems will be integrated into the new standard system and data will be passed electronically between them. DFAS is also updating the DoD Military Retired Pay Manual and will incorporate it into *Volume 7* of the *DoD Financial Management Regulation*.

The two systems are being modified to include necessary functionality to meet all requirements to pay our retirees and annuitants and provide enhanced services. The first scheduled implementation is for Navy annuitant accounts to be transferred to the Denver Center by December 1992. This will be followed by Air Force retiree accounts being transferred to the Cleveland Center by June 1993. The Marine Corps retiree and annuitant accounts will be transferred to Cleveland and Denver, respectively, by December 1993, and the Army retiree and annuitant accounts will be transferred to Cleveland and Denver, respectively, by December 1994.

### Defense Travel Pay System (DTPS):

Under the current environment, there are over 700 travel settlement offices within DoD processing more than 11 million travel vouchers each year. These offices operate both manual and automated travel pay systems with approximately 4,100 travel staff. DFAS recommended and received approval to centralize the travel payment process at the DFAS—Columbus Center and build a total travel system. The travel system will use different modules currently in existence or available for implementation. The travel system will include three modules: (1) travel order module; (2) travel voucher preparation module; and (3) travel computation module.

The travel order module will use as its basis an existing Navy order writer system. However, extensive modifications are necessary to incorporate the functionality required to make it applicable to the entire DoD. Once the modifications are completed, it will be tested in operation to ensure its performance capability. The travel voucher preparation module will use a DLA

system that was previously developed, but never deployed. This module will also undergo extensive modification to meet all known requirements to function as a standard DoD system. The travel computation module will use a contractor developed and currently used system by the Army, Navy, and DLA. The Air Force is also going to use the system. This module will require modification to include specific functionality, currently not provided. Furthermore, all three modules will be modified to become more user-friendly and integrated with one another.

At the same time plans are being made to implement this new standard system, travel pay policy and procedures are being reviewed. Between the DFAS, DoD Comptroller, and the Per Diem, Travel and Transportation Allowance Committee organizations, standard policies and procedures are being developed. The outgrowth of these decisions will be incorporated into *Volume 9* of the *DoD Financial Management Regulation*. As specific decisions are made, required changes will be programmed into the standard travel pay system.

It is estimated that it will take the remainder of Calendar Year 1992 to complete all required modifications. Sometime early in Calendar Year 1993, the complete system will be tested at several different sites for operational quality. After successful testing, the system will begin deployment throughout the department. The concept of the system includes the ability to develop an automated travel order with electronic certification and approval; an automatic build of the travel voucher so the traveler can complete his/her travel voucher by just providing information that does not come from the travel order; and an electronic transmission to the central payment site for computation and payment. It is estimated that initial deployment will start by July 1993 and be fully implemented by June 1994.

### Defense Transportation Payment System (DTRS):

Under the current environment, there are three transportation payment systems within the DoD that pay more than 2.8 million government bills of lading, government travel request bills, and meal tickets. These systems operate at one DFAS Center and two Service Activities, with approximately 325 payment staff. DFAS recommended and received approval to adopt the



planned Army transportation payment system as the DoD migratory system. The DFAS took over the Army plans and is in the process of developing this new transportation payment system. Currently, DFAS—Indianapolis Center operates the old system and pays approximately 75% of all transportation bills, including Army, Air Force, and DLA. The Navy and Marine Corps each have their own system. DFAS will also incorporate into *Volume 10* of the *DoD Financial Management Regulation* any necessary changes to transportation payment policy and procedures.

The new system will be modified to incorporate necessary functionality to cover Navy and Marine Corps requirements. The new system is expected to be fully operational during Calendar Year 1993. It will include the capability to perform virtually a 100% automated pre-audit function, which means determining if the correct transportation rates and tariffs were charged, rather than the current manual operations that only audit approximately 60% of the transportation bills. Furthermore, the system will have electronic data interchange (EDI) capability which will allow electronic receipt of transportation documents from DoD Transportation Officers, electronic receipt of vendor invoices, and electronic payment delivery to the vendors.

#### Defense Debt Management System (DDMS):

Under the current environment, debt management takes place in the field as well as at departmental levels. When DFAS was formed it took over all of the departmental level debt management functions. During Desert Shield/Desert Storm it became quite obvious that the five debt management systems—one at each of five DFAS Centers, were not compatible nor did they perform like functions in the same manner. Therefore, DFAS made the decision to use the previously developed Air Force debt management system as the standard system for all DFAS Centers. This system will be modified to incorporate the necessary functionality to cover all requirements of each debt situation.

The decision was made to modify and maintain the system at only one DFAS Center but operate it at five Centers, collocated with the respective pay function, i.e., civilian pay, military pay, retired pay, contract pay, etc. After the system is modified it was phased into operation in June 1992 and will be completed in December 1993. Furthermore, the debt collection policies and procedures are also being reviewed to determine the appropriate standards that should be used. The policies and procedures will be included in *Volume 5* of the *DoD Financial Management Regulation*. Such standardization will allow for equitable treatment for all debt situations by use of a single system tied to standard policy and procedures.

#### Nonappropriated Fund Central Payroll System (NAFCPS):

Under the current environment, there are five major and several minor or contractor supported nonappropriated fund (NAF) payroll systems within the DoD, that pay over 100,000 NAF employees. These systems are operated around the world with approximately 400 payroll staff. DFAS recommended and has approved the adoption of the *Nonappropriated Fund Central Payroll System* as the DoD interim system. This system was originally developed by the Army and then transferred to DFAS when it was formed. This system already pays all Army and Defense Logistics Agency NAF employees. The system will be modified to meet the additional requirements needed to pay all DoD NAF employees. At the same time, plans are also being made to incorporate NAF requirements into the Defense Civilian Payroll System (DCPS).

The implementation plan calls for NAFCPS to be operated centrally from two sites, Texarkana, Texas, and Heidelberg, Germany. By 1995 it is intended that NAFCPS payroll processing will be merged into the DCPS, thereby paying all DoD civilians and NAF employees from the same system.

#### Summary

Numerous challenges face DFAS, as well as enormous opportunities. DFAS is prepared to meet these challenges by taking advantage of the current environment by acting as change agents. We plan on implementing major system improvements and operational enhancements through standardization of policy, procedures and systems, and consolidation of operations. Furthermore, savings will be realized not only within our functional area but other functions as well. DFAS is committed to providing quality finance and accounting service at reduced cost.

Mr Amlin is the Deputy Director for Finance, Defense Finance and Accounting Service, Department of Defense, Washington DC. He earned a bachelor's degree in accounting from Georgetown College in 1965 and a master's degree in business administration from Xavier University in 1973. He is a certified public accountant and certified cost analyst. Prior to his present position, Mr Amlin was the Acting and then Deputy Assistant Secretary of the Air Force for Accounting, Finance and Banking, Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller). He is a member of the ASMC, as well as other professional organizations.





## Participatory Financial Management with a Twist

by Major Terry B. Young

Within the Air Force system, the financial management foundation has been set for years. Like with many establishments, sometimes a minor change to one aspect can improve a process within the system. One aspect of the Resource Management System (RMS) gone missing in southern England regarding the more traditional military budget environment is the recommendation stage of the Financial Working Group (FWG) process. This article will discuss why this one aspect has been modified at the 20th Tactical Fighter Wing (20TFW), Royal Air Force (RAF) Upper Heyford, and how the 20TFW has been successful. To explore this aspect, **AFR 172-1, Vol III, USAF Budget, Budget Management for Operations**, will be used as a means of comparison focusing on the role of the commander in the execution of financial management. The Commander of the 20th Tactical Fighter Wing, Colonel Lawrence E. Stellmon, provided his perspective in the development of this article. But first, a brief review of the participatory financial management and the traditional role of the FWG.

To meet the demands of the current austere funding environment, the Air Force has provided financial managers the process of the committee structure, or in other words, Participatory Financial Management. **AFR 172-1, Vol III, paragraph 13-4**, defines the need for this process: *In financial management, the corporate organizational approach has proven to be the most effective in achieving a balanced application of resources. Traditionally, funds furnished to an organization or activity do not satisfy total requirements. As a result, a reduction in the scope of certain programs and deferment or elimination of other programs become necessary to accomplish the overall mission.* One must also realize the "corporate organization's approach" has varied looks. Depending on the Chairman/CEO a la "the Commander," it could be a dictatorial, democratic, or a *laissez faire* approach.

The FWG's role in this process is to provide recommendations to the Financial Management Board (FMB). The FWG membership consists of the budget officer, who is the chair, and key wing Resource Advisors (RAs). The budget officer provides the agenda and, with a collegial attitude, stimulates fruitful discussion resulting in recommendations to

the FMB. *Under this traditional FWG approach, the setting of priorities is decentralized because each RA would advocate their program or needs with little understanding of the wing's real priorities.* The budget officer can provide an overall perspective of the wing's needs but his knowledge is more technical and less operational. The members of the FMB review these recommendations from a wing senior leadership level perspective and make decisions and/or prioritize requirements, depending on the issues at hand. *After the traditional FMB, the budget office is charged with answering most action items; therefore, the execution/implementation becomes centralized.* Still, the FWG/FMB are the key elements of RMS and their goal is to meet the tenet of **AFR 172-1, Vol III, paragraph 13-1b** stating: *Air Force managers are keenly aware of the scarcity of available resources for achieving goals and the difficult choices that this situation imposes . . . Every Manager needs an effective means to establish priorities, choose policies, and implement actions that will achieve the desired results at an acceptable cost, and obtain the required resources. RMS, when properly implemented and maintained, can provide this means.*

Throughout the Air Force, numbers of personnel are dwindling and the additional duty of the resource advisor is competing with many other duties an Air Force member may have to handle in addition to his/her "regular" job. With assigned manning for both military and civilians tabbed at around 80 percent of authorized strength, meeting primary mission requirements has become more difficult. Also from a philosophical point, one would wonder if the particular RA could be trained well enough or dedicate sufficient time to become the sole voice for recommendations to the FWG from a particular commander. This philosophical point presents the Air Force with a dilemma, fewer manpower resources and less time are available when more may be needed to manage the declining budgets. In the world of business and the importance of bottom line, jobs are lost if gains are not made by all. In a peacetime military environment the expectations of Congress, the Executive Branch, and the voting public have parallel interest—they both want to maximize their gain. DMRDs, CMRDs, and the Budget Enforcement Act of 1990 are means by which the Executive and



Congressional branches of the government attempt to meet the changing military threat and world dynamics by getting the biggest bang for our shrinking buck. In any event, participatory financial management (the corporate organizational approach) is still the key to meeting mission requirements; however, the impetus for requirement decisions may not be with FWG, but rather the FMB. **This is the 20TFW twist.** *In other words, the twist is the centralized setting of priorities on requirements and the decentralized execution/implementation of these prioritized requirements.*

The setting of the priorities on all requirements is essential to ensure the most efficient use of funds. This setting of priorities cannot be made in a vacuum or unilaterally; however, this is harder to do in practice than in theory. One of the concerns of commanders is the "one-off" requirements which pass by the commander's desk. These are the out-of-cycle unfundeds which flow up separately on a "special" problem facing a particular organization. Most managers or staff officers can convince a commander that his/her organizational "special case" needs additional funds. If the commander's deferral places this requirement in competition with other similar needs, it may not make the cut. However, if the decision is made in isolation, the result is money spent on a lower priority need, i.e., at the expense of something else. Dilemmas much like these are discussed, weighted, ranked, tabled for additional information or funded at the 20TFW FMBs.

In all cases where the commander/chairman has the lead, the budget officer or comptroller does not brief recommendations like the more traditional FMB. Rather they produce key information which assists the FMB leadership with a particular requirement under discussion. Take, for example, an FMB having the ranking of unfundeds on the agenda. Prior to an FMB, each Deputy Commander would have been requested to submit their list of prioritized unfundeds. Of note, this issue would have been addressed at prior FMBs and FWGs. From this discussion, a large number of unfundeds would be cut down to a select few. In general, at the first FMB, the leadership would be directed to cut the unconstrained list in half and select only mission critical requirements. At the next FMB, after a status of funds, a discussion on current year distribution and other major impacts on the budget (higher headquarters reductions, increase in fuel price, mission and program changes, new requirements, etc.), an assessment of need is made. The chairman makes a determination on the key unfundeds and then directs the deputy commanders to *tailor* their impact/inputs. This *tailoring* of requirements specifically outlines the exact shortfall and ensures credibility in support of the requirement.

The commander and his key senior staff know which areas have the greatest need and will support the unfunded requirement through their functional channels. This is where the decentralized execution begins. In FY90, the 20TFW *tailored* an unfunded for a specific operational training course. Higher headquarters deemed the training valid and funded it. However, due to unforeseen events, the training could not be completed. As a body, the FMB identified this to higher headquarters as an excess and gave headquarters the opportunity to withdraw it for use against a higher priority. This, we believe, is a benefit of decentralized execution. From the wing commander to the crew chief on the flight line, the objective is clear and all parties work toward meeting this end. The FWG works in tandem at this time.

The 20TFW FWG works the issues of the FMB after the FMB makes a decision or identifies an action item. This ensures the decision-making body supports the work of their RAs and informs them on the issues surrounding the importance of the financial decision. Consequently, because the senior leadership is actively involved throughout the process, this ensures that the effort of the FWG member is expended on areas that fall high enough on the wing priority list. This also gives the 20TFW a new look. The 20TFW FWG occurs usually one or two days after the FMB and specific action items are identified to all FWG members with a suspense back to the budget office for consolidation. Once all inputs are received, the budget office shotgun coordinates the action item answers to all FMB members before the next meeting. This too ensures a healthy and informed discussion and allows the FMB the possibility for greater financial management gains.

This was the way the 20TFW Commander proceeded in accruing up to \$600K in savings in less than a year of chairing the FMB. A spin off benefit at the base level was increased financial management knowledge in their functional areas. At higher headquarters the active involvement and concern of base level staff agencies resulted in improved information and quality of submission. Interaction of functional staff improved the validation process of a million dollar number one unfunded requirement to the validation of our estimates within the command centrally managed programs.

Well, you say, can this approach meet the challenge of a 17 percent cut to a budget at an overseas base when Congress wants NATO to contribute a larger portion? The immediate answer is absolutely! In fact, this approach can react and implement actions quicker because there is less uncertainty involved in the decision-making process. The FWG members would perhaps struggle to determine what elements

➤



## Participatory Financial Management with a Twist...(Continued)

of the recommended unfundeds would need to be presented to the FMB and personalities could possibly dominate the actual ranking of the unfundeds. However, since the FMB discusses all requirements on a recurring basis, their interaction would readily dictate those areas needing to be funded versus areas where reduction could be absorbed. Again, this direction would be executed through functional channels with an understanding of wing priorities—the decentralized execution.

Now by implementing financial management this way, are we misinterpreting the Air Force Regulation? We believe not. Under **AFR 172-1, Vol III, paragraph 13-3a (3)**, states: *Commanders set the tone and inspire attitudes for improved resource management by asking questions suggested by program conditions, reviewing causes, weighing alternatives, and directing action. Many of these responsibilities are fulfilled through participation in financial management activities.* The regulation is further quoted in **paragraph 13-3b (2)**: *FWG meetings are convened as necessary to support the deliberation and decision process of the FMB.* Having been a part of a number of three-hour FMBs, the intent of this regulation is more than being fulfilled at the 20TFW. In these extended FMBs the value of discussion, the addressing of pertinent questions, thorough review of all requirements, and the shift of funds based on priorities set by the wing are some of the fruits born by this quorum. Where one might feel this form of participatory financial management would come into conflict with the regulation is under **AFR 172-1, Vol III, paragraphs 13-4b (3), (4), and (6)**: *The FWG must review all appropriated fund operating budgets and financial plans, and make recommendations to the FMB for final approval. . . The FWG identifies unfunded requirements, establishes a recommended priority, and presents them to the FMB for review and approval or recommended priority, and presents them to the FMB for review and approval or disapproval. . . Monitor financial plan execution by reviewing obligation data to make sure that quarterly and annual programs are adequate and valid, and make recommendations to the FMB when reprogramming or other management action is necessary.* One is left with the impression the FWG started the process. With our *twist*, the FMB starts the process and the FWG is guided by the budget officer. Consequently, the FWG continues to fulfill all the responsibilities outlined in **AFR 172-1, Vol III, Chapter 13**, except recommendations. One might ask—why this twist?

For commanders it appears the challenges are greater when funds are not available to meet the needs of those he commands. In our current funding

environment, the importance of every decision becomes vital to meeting the mission. If provided the opportunity of deciding, based on the facts before them or a recommendation given to them from a less informed source, they will opt for "just the facts." Commanders have risen to their position by knowing how to read people and understanding the environment they command, so a "go with your gut" call will likely be the most comfortable one. This is not to say RAs are not doing their jobs. Within this wing are a number of excellent financial managers with the experience and knowledge to support their commander. The shortfall, if you will, is that they only see one piece of the puzzle, their financial area. Consequently, they cannot set/recommend priorities affecting the entire wing. Even the budget officer/comptroller is not fully versed in all mission requirements. They will be familiar with the various issues having a financial impact and are sensitive to the desires of the commander and staff, but this does not translate into how priorities are set or what action items are determined.

This centralized setting of priorities on requirements and the decentralized execution of those requirements is how the 20TFW maintains a balanced budget, a credible image, and a participatory financial management style. Senior leadership provides the necessary guidance to use available funds, and resource advisors and cost center managers concentrate their time on working the funding issues deemed critical by the wing. We can't say that this approach is right for each and every organization, but it certainly has been good for us. And its success, along with a lot of hard work and many talented, dedicated people, resulted in the 20TFW Comptroller organization being selected as the *Best in the Air Force* for FY90.

**Maj Young is a team leader in Budget Operations at HQ Air Force Materiel Command. Previous assignments include HQ ATC, AFCC, and Education with Industry. He holds a bachelor's of business administration in management from the University of Portland and a dual MA in management and public administration from Webster University. He is a graduate of the Professional Military Comptroller School and Comptroller Staff Officer Course. He is also a member of the American Society of Military Comptrollers.**





---

# TQM and Continuous Process Improvement: Can We Make It Work?

by Major Michael R. Schlegel

[A PMCS Paper]

---

Today's buzzword in the Department of Defense is change. Less people and less money to accomplish the mission means changing the way we do business. The Air Force is right in the middle of these changes. As we approach the need to make changes we run the risk of making big mistakes. The advent of *Total Quality Management* and *continuous process improvement* provides us the perfect opportunity to make intelligent changes in the way the Air Force conducts business.

Is continuous process improvement the right methodology for change? When I look at organizations and processes I ask a few questions that help me decide. Does the organization produce perfect products? Does anything come back for rework of mistakes? Do the people work hard without seeming to get anywhere? Are there lots of projects in work with lots of missed suspenses? The answers to these questions could indicate to an organization where processes are out of control. Fortunately, there is a way to get the processes under control.

The purpose of this article is to describe continuous process improvement and show how the financial manager/comptroller can use it to gain control of their processes. First, I'll describe continuous process improvement and the five step architecture for change. The focus will be on the concept of *understand, document, and simplify*. Then I'll give three examples of continuous process improvement in American industry. Finally, I'll give some practical suggestions for the financial manager/comptroller and suggest some starting points.

## Architecture for Change

The first step to improve processes is *change the culture of the organization*. The goal is to gain the commitment of the entire organization. To work, it has to start with the top leaders of the organization. They must commit to altering the way the organization approaches change. Words alone are not enough. The leader must demonstrate their commitment through actions such as training, establishing process action teams, and implementing the recommendations of the teams. Only then will employees accept the change in culture. Too often, the top management in an organization only gives *lip service* to new ideas. As a result, the new ideas soon die out and everything goes back to the way it was. People take a *wait it out and it will go away* attitude. If you start at the top, you can change

the culture of an organization and the people will want to make it work.

After you change the culture, you need to *understand* the processes of your organization. These processes can be internal to the organization where participants are in your chain-of-command or external with many outside participants. Your goal is to figure out where you are; what is the present status of the organization? Common sense tells you that if you don't know where you are, you cannot figure out how to get to where you are going. The same logic applies to process improvement. You need to baseline how you currently conduct business, both formally and informally. The formal process usually comes down from the top in the form of a regulation, guide, or policy. The guidance specifies standard business practices or methodologies for your organization. You have to ask yourself if that is the way you actually conduct business? A little research will probably show an informal process that differs from the formal process. The people are doing things the way they feel is necessary to get the job done. Their focus is on the output rather than on the process to produce the output. To really understand where you are, you need insight into the informal processes the people use to get the job done. When you assess the present situation of the organization you are starting on a long, disciplined journey to improve the way you do business.

One of the most difficult and time-consuming jobs is *documenting* the processes in your organization. Only after documenting the processes can you begin to improve them with the goal of maximizing quality. You want every product or service you produce to be error-free with no returns for rework or changes. You start this step by flowcharting all the processes in your organization. It is critical to flow both the formal and informal processes. When you flow all the processes you can begin steps toward improvements. These improvements begin with the customer. This is where a lot of improvements fail. Whether the customer is your supervisor or the using command, if they aren't satisfied, you are wasting time with improvements. You have to find out what they expect from you. Another concept you have to understand is only change those processes you can measure. In other words, if you can't measure output and record improvements, you cannot tell if you've improved your processes. Fortunately, you can determine some type of process performance

➤➤



measurement for almost every process. Things like time, number of errors, or even percent error in budget predictions are some of the numerous process performance measurements available. When you've documented and improved quality then you are ready to move on.

The fourth step in the architecture is to *simplify* the process. Your goal is to remove non-value-added steps in the process. If a step or action doesn't help you meet the customer's need then you should attempt to remove it. If the no-value-added steps can't be removed, then you need to look for ways to reduce the amount of time spent on those steps. The benefits of simplifying processes are many. For example, work in process goes down dramatically. Instead of working many projects at once, you work only a few. Additionally, you don't have to rework or redo projects. With quality at a maximum nothing comes back for changes, corrections, or additions. You have the process under control. When it is under control, you can start looking for ways to automate the process.

The final step in the architecture is *automation*. Unfortunately, this is where a lot of people start. Computers and robotics are two common technical solutions to problems even though the process is not under control. You must earn the right to automate your process. Once your processes are under control, opportunities to automate will be obvious. It is important to remember that you can't automate everything. If you try to automate everything you are setting yourself up for failure.

Does this five-step architecture work? Is it worth trying? Can I expect good results? All are valid questions. The answers are there. You only have to look to industry in America to find the answers.

### Does it Work?

If you're like most people, you are probably skeptical about any *new* or *different* ways to approach change. Although the principles of continuous process improvement are not new, the packaging and structure is new to people. As with anything new, there is resistance to change. People want to see proof that it works. If you can show people that the potential benefits are there they are more likely to embrace the change. Fortunately, we only have to look to industry for examples of successes. Continuous process improvement has brought about drastic improvements in the manufacturing process as well as nonmanufacturing paperwork processes in various American industries.

One automotive parts company made significant improvements in a short period of time by gaining control of their processes. This company wanted to add another manufacturing line and double their employees so they could double their output. With their

current process they produced 3,200 units per day with a work in process inventory of 12,000 units. This means at any one time there were 12,000 units on the manufacturing line. At the same time they were rejecting 24 percent of all the parts that started through the line. Before the company started expansion, they examined their current processes. Using a continuous process improvement approach, they achieved startling results in only six months. By focusing on failure rates, they used the same amount of people and the same amount of machinery to increase output to 8,000 units per day. At the same time, the work in process inventory dropped to 300 and the reject rate dropped to one percent. Obviously, the company canceled the expansion plans. These dramatic improvements were obtained in a manufacturing process but it is also possible to improve nonmanufacturing processes.

The engineering and design processes are fertile grounds for implementation of continuous process improvement. One company looked at its engineering change process and tried to reduce the length of time to prepare design proposals. They documented the process and discovered 175 steps to prepare the proposals. When management looked at the documentation they found many steps they weren't aware of. Over a ten-month period the company applied continuous process improvement principles with remarkable results. First, they removed 143 preparation steps; an 82-percent reduction. Secondly, they reduced the cycle time, the total time to route the proposal through the company, from 116 days to 44 days. Finally, the number of design proposals in work dropped from 200 to 81, a 60-percent reduction. Once again, dramatic results without changing the number of people, only gaining control of the processes.

A final nonmanufacturing process example involved the transfer of raw material from the receiving dock to the stock floor at a propulsion system manufacturer. The entire operation was a paperwork process where 24 percent of the paperwork had at least one discrepancy. Additionally, completing the paperwork took 209 steps over a 19-day period. This was unacceptable to the organization. Once again, applying continuous process improvement only, the organization made some significant improvements. Over a three-month period the company reduced the number of process steps from 209 to 64 and the cycle time from 19 days to less than 24 hours. Additionally, the paperwork discrepancy rate went to zero. Using continuous process improvement, the company achieved perfect quality while reducing the time and steps to process paperwork.

Why do we need to look at examples from industry? Theories about change are nice but it's hard to comprehend the potential benefits. The military is behind industry in implementing a process improvement program. I have some suggestions for financial managers/comptrollers and the rest of the Air Force for



starting a process improvement program. It is never too late to start making things better.

### Making it Work

The most common question people ask about TQM is "What can it do for me?" People want guarantees of results before they will try something new. Additionally, they don't want to try something that takes a lot of time and effort to see results. They don't want to take the time or do the work even with a high probability of success. Continuous process improvement is a highly disciplined, sometimes time-consuming program to improve the organization. Unless you stick with the program and follow the guidelines you will end up with business as usual. This will give you the same poor quality, inefficiencies, and abundance of no-value-added steps.

Where does this leave the financial manager/comptroller? How can the financial manager/comptroller use continuous process improvement in their organization? Every organization has different needs and different problems. It is impossible to tell any organization where to specifically apply continuous process improvement without first studying the organization. However, I can give some guidelines on how to select a process for improvement.

### How to Pick a Process

You're trained; you're ready to go; but you don't know which process to start with. In a typical acquisition program office there are at least 27 major financial management related processes. Within each major process there are numerous participants and numerous subprocesses. Additionally, within each division or office there are many processes for handling day-to-day business. Things like routing mail, preparing briefings, or even end-of-day security are processes you can look at for improvement. With all these processes available it would seem that any method of choosing would make sense. However, there are some guidelines to help you pick a process to examine.

First, start with the customer and, if possible, start with one who is external to your organization. Find out what the customer wants from you. Ask the customer what area they are least satisfied with. This will indicate the area with the poorest quality. You want to start applying continuous process improvement to those products or services which have the highest failure rate or the poorest quality in the eyes of the customer. Remember, you aren't out to satisfy yourself, you have to satisfy the customer. If you are the customer, then you need to talk to your suppliers. Let them know what your desires are and what you are dissatisfied with.

Secondly, start with a process you have control over. This is especially important if you have a hard time gaining the total commitment from those above you. Once you improve those processes you control,

you can show the results to your leadership. The results will clearly show the benefits of continuous process improvement. If you pick a process that you don't control, you are headed for disaster. People will work hard, make suggestions for improvement, and then have the suggestions rejected or changed. It won't take long before people stop believing in the value of TQM and process improvement.

Thirdly, form process improvement teams and include all offices/people/organizations involved in the process. This list could include headquarters, other services, major commands, and even contractors. If an organization is involved in the process, they must be on the team. If you leave off anybody who is directly involved in the process, you will not have an accurate picture of all the steps in the process. Also, include all levels of the organization. Don't use only leadership or only workers. Get a good cross section of the work force on your team.

Finally, only examine processes that you can measure. If you can't measure the process in some way, then leave it alone. If you make changes without a baseline measurement, how can you tell if you make a positive impact? Also, never make a decision based on emotions. Always make a decision based on data you collected on your process.

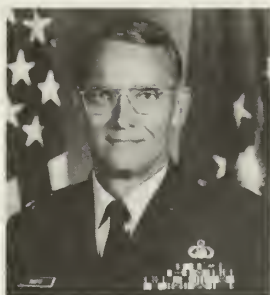
Tomorrow's environment for the financial manager/comptroller will be very different than the current working environment. To adapt, the financial manager/comptroller must be ready to do the job with less resources. Continuous process improvement is a proven methodology for controlling change in an organization. In this article, I presented a five-step architecture for change based on the concepts of understand, document, and simplify. Then I presented examples of success stories from industry. Finally, I gave the financial manager/comptroller some ideas for implementing continuous process improvement.

We no longer have the luxury of enough money and people to do business as usual. The old excuse of not having enough time to implement TQM or continuous process improvement no longer works. One thing is certain. We don't have the time to keep doing things over to correct our mistakes. I tried to give some practical suggestions for improving processes at any level. It's up to Air Force leadership to make sure we get started on the journey toward improvement.

Maj Schlegel is Special Assistant for Total Quality, BMO, Norton AFB CA. He holds a bachelor's degree in management from the USAF Academy and an MBA from the University of Missouri. He was a graduate of the PMCS in 1991. Prior to his present position, he was Chief, Business Management Division, BMO, Norton AFB CA and Squadron Commander, Squadron Officer School, Maxwell AFB AL. He is a member of the American Society of Military Comptrollers.







## NOTES FROM THE:

# *Deputy Assistant Secretary, Budget*

by Maj Gen R.F. Swarts

DSN 225-1875

### FY 93 Financial Plan—A Fresh Approach

We are well into implementing the new approach for developing and reviewing O&M Financial Plans. This new approach is designed to provide field commanders control over the budgeting process consistent with the accountability which they already have. In addition, the new process is requirements-based with heavy reliance on output measurements, or "metrics." These metrics (e.g., end-strength, primary aircraft authorized (PAA), flying hours, square footage) are being used as reference points in gauging overall funding trends not as "unit cost" type measures to establish specific funding levels. We appreciate the additional metrics provided by some commands. These command unique metrics, when combined with ours, will enhance our capability in assessing resource equity and balance between commands and Global Reach - Global Power (GR-GP) Teams. We are now in the second phase—the GR-GP Teams are assessing your inputs from a mission perspective, insuring that mission funding is balanced to mission priorities across the Air Force. The GR-GP Team recommendations will be presented to the OBRC for review and the Air Force Council for approval. Thanks for your help and cooperation as we jointly work to make this new process work as smoothly as possible.

### FY 92 O&M Update

Year-end is fast approaching and we all need to be prepared for this hectic time of year. We do not expect to receive additional funding for distribution in the final quarter of the year but there will always be the normal command end-of-year redistribution process as commands experience program slippage/cancellations. In response to your first Budget Execution Reports, SECAF approved the distribution of over \$500M which came from the DoD Comptroller's release of a stock fund refund. At this point, commands can expect to receive additional funding only for costs incurred for Desert Shield/Storm, Philippine Volcano Claims, Provide Comfort and, if approved by Congress, funding for environmental projects.

### DBOF Update

We have begun the cycle of Congressional staff briefings on the DBOF concept. They are interested in understanding implementation as well as their ability to insure Congressional oversight.

The implementation of the Automated Payroll Cost and Personnel System (APCAPS) as an interim personnel and payroll cost accounting system is ongoing. It appears APCAPS will apply to the Stock Fund only, will not be implemented below the Air Logistics Center level, and will be implemented beginning in FY 93. We're focusing on the number of interfaces required, in order to provide a total Unit Cost output through the Defense Manpower Data Center. More work needs to be completed prior to becoming fully operational.

### "M"/Expired Accounts

We are in our second year of implementation of Public Law 101-510. The combination of last year's with this year's approved adjustments places a burden on prior year accounts resulting in limited availability. We are looking at changes in our "business strategy" to reduce the number of adjustments we receive against prior year accounts. Some changes may be necessary to ensure we are able to execute programs within available funds in the future.

### Unit Cost Resourcing (UCR) Training

Our unit cost training team has been busy developing training materials to help people transition to new ways of doing business. We've prepared a two-day workshop to explain concepts and new financial management practices for business activities in the DBOF. For commands that have major DBOF activities (AFMC, AMC), we've added a third day where specific program details are discussed. The workshop can be scheduled upon request. In addition, a training aid, *Unit Cost Resourcing: a Primer For Functional and Financial Managers*, has been developed. We have encouraged the widest possible dissemination. Other long-term initiatives include a videotape, computer-based training, and changes to formal course instruction at Sheppard AFB. We are working closely with OSD and the other Services to share ideas and provide you with the best possible training.



## NOTES FROM THE:

# Deputy Assistant Secretary, Cost & Economics

by Mr LeRoy T. Baseman

DSN 227-5311

**Economic Analysis Program.** Our Economic Analysis (EA) program stays quite active. Earlier this year, many of the MAJCOMs completed detailed analyses of selected bases' general purpose vehicle fleet operations, comparing the cost of in-house acquisition and maintenance to that of leasing from GSA or from a private-sector source. These studies supported the Air Force's effort to identify the most cost effective method of obtaining our general purpose fleet. The MILCON and MFH EAs that we've been reviewing continue to reflect your hard work and support for these vital programs. With respect to Functional Economic Analysis (FEA), we are a part of a recently formed tri-service team working with OSD to identify FEA policy and requirements. As this policy develops, we'll quickly pass it along to you. As this column went to press, we were soliciting inputs on having a second MAJCOM EA workshop similar to the one held at Peterson AFB last July. Feedback from that workshop was very positive, and we expect that a second one will be equally beneficial. Look for a message announcing the time and place for the next workshop.

**New Independent Cost Estimate (ICE) Organization and Responsibilities.** The recent DoD(IG) review of *Independent Cost Estimating for Major Defense Acquisition Programs* made several recommendations relative to the independent cost estimating process of each of the Services. The DoD(IG) recommended the Air Force independent cost estimating responsibilities be centralized within the Air Force Cost Analysis Agency (AFCAA). The Secretary of the Air Force approved implementing the DoD(IG)'s recommendation on March 30, 1992. This transfer of ICE responsibilities from the field to the AFCAA will be phased, starting in late FY 92 and completed by FY 95. AFCAA will be assigned responsibility for Defense Acquisition Board weapon system Milestone II/III ICEs in FY 93; Milestone I and IV ICEs will be added in FY 94; and all ICEs by early FY 95. Additionally, AFCAA will develop all Major Automated Information System Review Committee (MAISARC) ICEs by FY 94. AFCAA will develop the entire ICE, both acquisition and operating and support, with the exception of the MILCON portion which will continue to be estimated by the Air Force Civil Engineering Services Agency (AFCESA). Some of the existing AFSC

manpower performing ICEs will be transferred to AFCAA. The remaining AFSC manpower currently performing ICEs will be refocused to support the cost estimating needs of the System Program Directors. In addition to organizational and responsibility changes, the ICE development process will be changed to be more streamlined, more parametric in nature, and less manpower intensive.

**Cost Factors (AFR 173-13).** The Air Force Cost Analysis Agency recently surveyed users of AFR 173-13. Our thanks go out to the over one-hundred offices and individuals who responded. While the results are still under review, several areas were of particular interest. There was concern over the frequency and timing of updates to the regulation, a strong desire to have the factor and table documentation in with the factors themselves, and enthusiastic support for the proposed format changes. Please keep checking the Financial Management Analysis Bulletin Board. A total of 52 of the 58 tables have been updated since October 1991. Mr Wil Jameson, OPR for the regulation, can be reached at DSN 286-5850.

**USAF Statistical Digest.** The next edition of the *USAF Statistical Digest* will reflect actual data for FY 91 rather than estimates from the Budget Estimate Submission or the President's Budget. In this and future editions, estimates will no longer be included. Our goal is to create an *Air Force Statistical Digest* that provides useful historical information. Where possible and appropriate, we intend to include summary data back to 1947 to create and maintain a track from the origin of the USAF. While this edition should be at the printers during the publication of this article, you are encouraged to submit your ideas for new topics or better ways to display the data for next year's *Statistical Digest*. Our point of contact is Ms Jo A. Wells, SAF/FMCE, DSN 286-5860.

**Officer Volunteer Assignments.** Any officer in grades 03 through 05, who is interested in a tour with the AFCAA in Washington, D.C., should contact the Commander of the Agency. We expect to have several open positions in FY 93 and FY 94 and would welcome the opportunity to tell you what we do and how you could participate in the many challenging activities planned for the future.



# FM/Comptroller Community Salutes:

## Mrs Julia Healey

Mrs Julia Healey began her 50 years of federal service in January 1942 as an Accounting Clerk with the Treasury Department in Washington DC. A year later she accompanied her husband to Fort Lewis, Washington, where she served as a Military Allotment Clerk and Patient Fund Custodian with the U.S. Army. When she and her husband returned to the Washington DC area in 1954, she worked at Ft Myer for two years before coming to Bolling AFB DC.

Mrs Healey started working on Bolling AFB in 1956 in the Military Pay Section of Accounting and Finance in Building 626. She remembers that they had to make name plates and run them through a machine on the records for all monies received by a military member. According to Julia, the pilots would come in with certificates of hours they flew; the pay office paid them at that time \$245 for 4 hours of flying time. Paydays were the 15th and 30th of each month. Personnel were paid in cash, and if an individual was not there to receive his/her pay, the record was "red lined"—the pay amounts had to balance.

Julia lived in Takoma Park, MD, and rode the bus to work each day to Bolling AFB. She had to walk from the gate—a considerable distance. Accounting and Finance eventually moved to the building that housed all the base hospital functions. It was remodeled with hardwood flooring, *so if you wore open-toed shoes you invariably got splinters in your feet.* But the office was happy to be in this building because of its location to the gate. She remembers having beautiful flowers outside the front of the building. They would have picnics between the buildings, and the finance people were like a *family*. As you came into the base through the gate, there was only one set of barracks in those days.

The first computer she had looked like an old typewriter. It had a long carriage, no tabs. When she transferred to

Accounting she had 13 accounts. She would get *IBM cards* in for assignment and call Randolph AFB to get the numbers for the assignments. She also had an account for Saudi Arabia (a very large account). She recalls the Budget Department would assign a certain amount for each account, and they had to keep track of money and balance accounts at the end of the month. As you can imagine, just about everything was done by hand until the arrival of the first computers *which helped a great deal in speeding things up.* The Travel Section was separate and consisted of mostly military personnel with a few civilians.

Over the past 38 years Mrs Healey has seen the modernization of Bolling AFB as well as the District, and she has had some exciting experiences. When she first came to Bolling the land along the river, where runways are now located, was empty; the Accounting and Finance Office was located where the Defense Intelligence Agency now stands; and personnel on the base were allowed to attend retirement ceremonies which were held by the flag pole at the middle of the base. The first retirement ceremony Julia attended was for General Vandenberg. She also remembers the time she and her friends, while having lunch outside, waved at President John F. Kennedy as he flew by in a helicopter, and he waved back at them. Another occasion was the time she saw Brigadier General Jimmy Stewart and Tyrone Power. Jimmy Stewart, a general in the Air Force Reserves, stopped by to get flight pay during the time when flight pay was handled at Bolling.

Mrs Healey now works in the Travel Accounting Section of the Base Accounting and Finance Office. Through all the changes that have occurred, the one constant has been the dedication and enjoyment Mrs Healey has for her work. As always, she has performed her duties with the same dedication and enjoyment which has characterized her entire 50 years of service. Mrs Healey is the epitome of Total Quality Service.



Julia Healey receiving her 50-year certificate and letter which was signed by Secretary Donald B. Rice from the AFDW Commander, Brigadier General James L. Vick.



Julia Healey with SMS Dennis Amos, Chief, Travel Pay, her current supervisor, and Mr E. Kirkpatrick, Chief, Military Pay, her supervisor 36 years ago.



# A Century of Dedicated Service

## Ms Lee Sims

Ms Maude Lee Sims, better known as "Lee," the Air Force District of Washington Deputy Comptroller, celebrated 50 years as a federal employee on February 25, 1992. Lee came to Washington DC from Oklahoma after being offered a clerk typist position in the War Department for the Judge Advocate General as a CAF-2, earning \$1,440 per year —wanted to do her share to win the war. In those days typewriters were all manually operated. If you had to do a congressional letter, you had to type it over until you it was perfect, and if you wanted to send a copy of previous correspondence you typed it out and noted that it was a "copy." Conveniences of today were not even dreams then.

After a few years Lee transferred to the General Accounting Office as an auditor (CAF-4/5). One of her first projects in GAO for all new employees was to attend what was jokingly called "GAO's Kollege of Useless Knowledge." However, it has been most useful her entire career because it taught her about Public Laws, U.S. Codes, Revised Statutes and, of course, about Comptroller General Decisions and how to research particular subjects.

In 1945 the war ended and servicemen (mostly men in those days) returned to claim their jobs. Hence, when GAO had to RIF or downgrade newer employees, Lee was downgraded to a CAF-3. Lee recalls that this was good for her because it made her realize that if she were going to get anywhere in the job environment, she needed to go back to school and get specialized experience. After four years in Benjamin Franklin University, School of Accountancy, and receiving a Master of Commercial Science Degree—while working full time—she began looking for an accounting position. However, at that time GAO made it quite clear they did not hire women accountants.

In 1953 she transferred to the Air Force to what was then

Headquarters USAF, Secretary of the Air Staff, Budget and Accounting Branch, but is now known as the Air Force District of Washington, Financial Management and Comptroller. At that time the office just happened to be all women. She gradually worked up the line assuming more responsibility, and in 1967 was promoted to Chief Accountant. In 1971 she was promoted to the Deputy Comptroller.

The office is not all women anymore. In fact, there is a good mixture of all cultures and ages of military and civilian personnel. Lee remarked that *one significant thing about the Air Force is that the younger defense agency is always eager to be the first to take on any new system that might improve work flow—especially the financial side. It is always a challenge, never a dull moment.* Lee also says: *The differences over the years are almost unbelievable, such as computers on every desk in lieu of manual ledgers, reports and all kinds of information available by a few keystrokes on the computer rather than mounds of paperwork... The technology of today has far exceeded the long-term vision of ideal computer support which we fought for so long.*

Throughout her career, Lee has been a staunch advocate in supporting professional development. Her advice and counsel have helped an endless stream of young aspiring accounting troops to obtain their professional accounting rating through education and job assignments. As a matter of fact, Mr George Cava, the current AFDW Comptroller, came to work for AFDW as a summer hire. Lee was one of his supervisors. Mr Cava says: *She expected the best from each employee and she gave them the opportunity to realize their full potential. She actively promoted today's total quality environment long before DoD institutionalized it. She taught all of us in AFDW/FM that quality in everything we do is the most important aspect of our performance and service we provide.*



Lee Sims receiving her 50-year certificate and letter signed by Secretary Donald B. Rice from Brigadier General James L. Vick, AFDW Commander.



Mr George Cava, the AFDW Comptroller, presenting a plaque of the Pentagon to Lee Sims in appreciation of her dedicated service.





## NOTES FROM THE:

### *Deputy Assistant Secretary, Plans, Systems, and Analysis*

by Mr John J. Nethery

DSN 227-2905

#### Morale, Welfare and Recreation (MWR)

The Air Force Audit Agency performed over 50 MAJCOM and base-level audits in conjunction with the worldwide audit of MWR operations. There were over 20 reports referred for resolving management nonconcurrences with audit findings and recommendations. The Audit Agency made many recommendations for nonappropriated funds (NAF) to reimburse for improper expenditure of appropriated funds. Air Force General Counsel opinion indicates that reimbursement is proper in most cases, but there will be situations that NAF should not reimburse when funds were not available or were not authorized to be expended for that purpose. In those instances, the improper expenditure should be investigated and reported as an *Anti-Deficiency Act Violation*.

**AFR 170-11, *Appropriated Fund Support of Morale, Welfare and Recreation***, should be published in the near future. The regulations will include all policy published in the form of memorandums and messages over the past several years. The completion of the regulation had been delayed pending publication of the **DoD Directive 1015.11, *Nonappropriated Fund and Morale, Welfare and Recreation Programs***. It now appears that **DoDD 1015.11** will not be issued in the near future. We will revise **AFR 170-11** to incorporate any policy changes made by DoD when their directive is published.

#### Financial Management Staff Officer Course (Formerly CSOC)

The CCCMP continues to fill five seats in this course. We have four vacancies for Class 92015 starting August 10 through September 20, 1992. Quotas are assigned to registrants based on Total Person Score. Point of contact is **Peggy Guttierrez**, DSN 487-6450.

#### Wartime Planning Workshop

SAF/FMPC hosted a Wartime Planning Workshop at the Pentagon April 13-16, 1992. The purpose of the workshop was twofold: first, to keep comptroller planners up-to-date on issues affecting the network and second, to address changes in the way operational plans are being developed and sourced for the new planning cycle. New initiatives underway in the Air Force plans community—drawdowns and closures, consolidation into DFAS, and the objective wing initiative—are making the job of the comptroller planner increasingly more challenging. All of these issues were discussed and must be considered in sourcing requirements for the CY 93-95 planning cycle. A portion of the workshop was devoted to reviewing the sourcing of the PACAF operational plan and discussing the pending CENTAF sourcing conference. Initial feedback from workshop attendees was positive. It was a learning experience for all, especially since a majority of the participants had no previous experience in comptroller plans.

#### Comptroller Flight Under the Objective Wing

SAF/FM and the Air Force Special Staff Management Engineering Team (AFSSMET) jointly hosted an Objective Wing Workshop in February to determine how our flight under the Objective Wing would be manned. The workshop identified, validated and prioritized 66 workload processes that must be accomplished under the Objective Wing in a post-regionalization environment. The workshop validated the need for 32 authorizations to support the core model wing (72 primary aircraft authorized (PAA) with 3,000 base population). On April 21, 1992 SAF/FM briefed Air Force Manpower (AF/MO) on the results of our efforts and received support for the 32 authorizations.

A breakout of the 32 authorizations by function is as follows: FM—2, FMA—12, and FMF—18. Under the Objective Wing travel and military pay support are the only variable workloads. Non-core mission essential workload accomplished by a base will be covered by variances.



## NOTES FROM THE:

### *Auditor General of the Air Force*

by Mr John W. Boddie

DSN 224-5626

#### Realignment of the Field Activities Directorate

The last three years have seen many changes which have had a significant impact on the Air Force and the Air Force Audit Agency. To name just a few:

- Substantial force drawdowns in Europe.
- Base closures in CONUS.
- Overhead reductions.
- Phaseout of military auditors.
- Planned deactivation of Strategic, Airlift, and Tactical Air Commands and establishment of Air Mobility and Air Combat Commands.

Because of these, and other changes, I directed a reassessment of the organizational structure of our Field Activities Directorate to determine if the Audit Agency was well positioned to continue to meet the audit needs of a changing Air Force. While our current alignment along major command (MAJCOM) lines has made us responsive to the audit needs of the MAJCOMs, will this hold true for the new Air Force structure as we move toward composite wings? Perhaps more importantly, could we afford to continue the MAJCOM alignment in view of the workload imbalances among regions, e.g., under the MAJCOM alignment the new Air Combat Command would have 19 area audit offices compared to 10 in Air Mobility Command, 5 in Pacific Air Forces, 4 in Air Training Command, and 3 in Europe? With these questions in mind, we considered several different organizational options ranging from continued MAJCOM alignment to various geographical alignments.

Based on this review and subsequent discussions with my staff, I have decided to realign the Field Activities Directorate into three geographic regions. We will transition into this new alignment as follows:

- On July 1, 1992, the Airlift, Strategic, Training, Pacific, and Tactical Audit

Regions will be closed. Three geographic regions, Eastern, Central, and Western Audit Regions will be opened at Langley, Scott, and Randolph AFBs respectively. The region chiefs at Eastern (Air Combat Command), Central (Air Mobility Command), and Western (Air Training Command) will also serve as my representative to their respective commands.

- On July 1, 1994, the European Audit Region will be closed, and its offices will be transferred to the Eastern Audit Region.

Key benefits from the new alignment are: reduced overhead and operating costs; continued GM-15/Colonel representation at Combat, Mobility, and Training Commands; and a well-balanced audit workload among the regions. The new alignment will require minimal organizational and personnel turbulence—no additional PCS's are required beyond those already required by the deactivation of Strategic Air Command, normal overseas rotations, and military conversions. The geographic alignment will not detract from our audit service to Air Force installations worldwide; nor will it hinder our ability to conduct command-wide audits. In fact, our audit clients will notice little change in the day-to-day interaction between management and audit. We will continue to have audit managers at PACAF, Combat, Mobility, and Training Commands to address command-wide issues and we will continue to provide the best possible audit service to Air Force bases worldwide.

As I've stated before, the AFAA has consistently strived to be in consonance with the existing Air Force environment and organizational structure. Indeed, the key to our success has been our ability to adapt to change and continue to provide responsive, quality audit service to the Air Force. I am confident that we will continue to provide this service under the new organizational alignment.







## NOTES FROM THE:

# *Director, Defense Finance and Accounting Service—Denver Center*

by Mr John S. Nabil

DSN 926-7461

The Glenn Bill, Public Law 101-189, November 29, 1989. The Denver Center has successfully implemented the legislative changes contained in the Glenn Bill. The first was a cost reduction for participants in the Survivor Benefit Plan (SBP), which became effective March 1, 1990; and the second was a 12-month open enrollment period which became effective April 1, 1992. This provides all 592,000 Air Force retirees the opportunity to elect coverage under SBP. Retirees already participating are allowed to increase coverage. Those newly enrolled or already participating have the opportunity to elect supplemental SBP coverage to offset the effects of the 2-tier computation of SBP (reduction of annuity at age 62 to 35%).

The major system changes accomplished in a short period of time were the result of a dedicated team effort involving systems accountants, programmers, system testers and operations specialists, who brought this project to successful implementation. In addition, close contact with personnel at the Air Force Military Personnel Center was also a prerequisite since AFMPC did the open enrollment publicity in the AFTERBURNER. The publicity put out by AFMPC was specifically applauded by Senator John Glenn as being exactly what he had in mind when he drafted the bill.

It has been 10 years since the last SBP open enrollment period and we anticipate receiving a sizeable response from our retirees. All open enrollment elections received for an April 1, 1992 effective date were processed in a timely manner, and we will continue processing elections as received until March 31, 1993. Receipts to date are 7,673 with 6,496 requesting changes. To ensure a high quality level of service to Air Force retirees, we have a dedicated group of operations personnel and computer equipment to process the open enrollment elections, and a voice response system to provide additional open enrollment information.

**Defense Civilian Pay System Implementation.** One of the major objectives of DFAS is to standardize and consolidate civilian pay. This objective is quickly becoming a reality. Shortly after DFAS was established in January 1991, a team was formed to evaluate civilian pay systems to determine if an existing system could satisfy the payroll requirements for all DoD civilians with minimum modification. After several months of review of functional, cost, and technical data, the Navy's civilian pay system (NAVCIPS) was selected as the DoD system. This selection was approved by Mr. O'Keefe, Department of Defense Comptroller, on September 12, 1991, and work began immediately to tailor it to accommodate DoD

requirements. The modified system is called the Defense Civilian Pay System (DCPS) and it will be used to pay all non-DBOF employees when it is fully implemented in 1995.

The concept of operations for DCPS is one in which payroll services will be provided by no more than two central payroll offices. In November 1991, the Denver Center was selected as one of those payroll offices. The second site has yet to be named. It is currently expected that the Denver Center will service all non-DBOF civilian employees of DoD West of the Mississippi (to include the Pacific Rim), which is projected to be about 450,000 accounts.

Consolidation of civilian pay is fairly straightforward conceptually. Data required to update the central data base will be sent to a central payroll site using existing communications links. Pay computation will be accomplished at the central site and accounting data will flow back to the installation for updating local accounting records and preparing necessary reports. Pay or check will be dispatched from Denver (via EFT, preferably!) as will the Leave and Earnings Statements. In effect, DoD employees served by DCPS should see no change in the way they receive their pay. By the time you read this, several installation payroll offices will have been converted to DCPS and processing will have begun at the Denver Center. The first installation converted was a Navy organization from San Diego with 8,300 accounts. A total of 13 installations (70,000 accounts) are scheduled for implementation at the Denver Center in FY 92, including seven Air Force bases (F.E. Warren, Buckley ANG, Cheyenne ANG, Lowry, Randolph, Castle, and Beale AFBs).

The implementation schedules for FY 93 should be published by the time you read this item. In fact, some of you may have already been contacted to begin the conversion process. Implementation at Denver and the second site is scheduled to be completed by the end of FY 95. Achieving this schedule will be contingent to a large degree on the concurrent consolidation of Air Force data processing centers and the consolidation of base accounting and finance activities.

The residual functions that remain at installation level—including liaison between the employees and central payroll office, may eventually have a different look from today as the number of people in the installation-level office gets smaller. Your Air Force financial management and comptroller leaders are working with us in formulating what that will look like. We are excited about this program and look forward to working with all of you to bring it to fruition. We'll continue to keep you informed of our progress through this publication and other communication vehicles.



## NOTES FROM THE:

### *Chief for Enlisted Matters*

by CMSgt Ruall L. Sewell

DSN 224-5437

#### Can You Cross-Train?

Cross-training is presently on hold until we can assess the effects of VSI/SSB. Once the Air Force quota for VSI/SSB of 24,000 enlisted is met, each career field 5- and 7-levels will go through our famous modeling process to determine two requirements:

1. How many basic accessions do we need to sustain the force at 85%?
2. How many of you will be allowed to cross-train to put NCO experience into a depleted career field.

Some of you want to jump ship solely to develop another skill and broaden your experience base. That's fine; however, I cannot recommend or give you any guidance as to what specialty to pursue. With the magnitude of the Air Force drawdown, most support career fields could have more civilianization and contracting out. Hopefully, by the end of this calendar year, end-strengths and the military/civilian mix will stabilize. Before you go to Personnel and submit your paper work for cross-training, reevaluate the challenges the Financial Management community has to offer:

- ◆ Complexity in automation.
- ◆ Constant changes in accounting and budgeting.
- ◆ A chance to work in both Air Force and DFAS organizations.
- ◆ You don't have the monotony of an 8—5 workday.

#### Invalid Test Questions

It's that time of year again to start studying for next year's Specialty Knowledge Test (SKT) which is the vital factor in the Weighted Airman Promotion System

formula. Most of the comments I have received lately were that the test had out-of-date or incorrect questions. Let me review with you the procedure for test development. Command senior NCOs go to Randolph AFB in May each year to revise the test you take from January—April the following year. Procedures and programs change in the Comptroller community daily. Even though your test questions are taken from the Career Development Courses it is possible some questions could be outdated. When questions are identified as being obsolete because of changes in procedure or equipment they are reported for deletion from scoring. Anyone taking an SKT may challenge questions on the test by submitting comments to the test examiner at the close of the testing session, according to instructions given at the beginning of the session. Examinee queries are carefully reviewed by test management psychologists, and if the examinee's complaints are valid the questions are deleted from scoring. A reply to each examinee query is sent to the test control officer so that the examinee can be notified of the action taken in response to the query. Since the SKT factor in WAPS is the percent of the scored questions that are answered correctly, the deletion of obsolete/faulty test questions provides you with a test that is current. This does not mean that you can challenge all 100 questions!

#### Career Development Course Update

This bit of information should make you happy. CDC 67251E no longer is required for update to 67251. Those currently enrolled in the course can complete at their option. Additionally, Volumes A and B of 67273 are no longer a requirement for upgrading to the 7-level. Rules are slightly different for budget personnel. Any questions concerning the development of Career Development Courses should be directed to the Schoolhouse at Sheppard AFB TX. 🏠





## NOTES FROM THE:

# *The Colonels' Group*

by Maj John W. Bengtson

DSN 223-8490

### Assignment Nuts and Bolts

This article is being written in the middle of what is easily the busiest of the three assignment cycles I've been a part of in the Colonels' Group. I don't claim perfection (my coworkers could readily give the lie to that if I did), but because of the busyness, even more than usual, we in personnel need to be advised if something doesn't seem right: orders not received when expected, a reporting date that's off, perhaps a TDY-enroute that you thought would be in your orders. I'd much rather answer a lot of "simple" questions and catch a few problems when they're easy to solve rather than waiting for them to become difficult. Please call if things aren't happening as you expected! You'd be surprised at how much more pleasantly I receive a simple question than, say, a Congressional Inquiry.

Having said that, one of the biggest misunderstandings of the assignment process (and a big source of frustration for those involved) is something I can't always correct or speed up: the last step in the assignment process once the major commands (MAJCOMs) involved in a colonel's assignment have agreed on the basics of the assignment.

The final step in the assignment process is announcement timing. The announcement of an assignment means different things to each MAJCOM, but it's basically just that MAJCOM's way of publicizing the assignment within and without the command. It might be done at a headquarters staff meeting, by message, by E-Mail, or some combination of these. However done, it's a significant event because the Colonels' Group can't release your assignment message to the CBPO for orders generation until it's done.

Complicating this is the fact that there may be several MAJCOMs that want simultaneous announcement dates on all of the colonels involved

in a given assignment daisy chain. Usually none of the colonels in a chain will get their assignment messages until we're ready to send out messages to all the colonels.

While this process takes time, announcement is a prerogative the CINCs value highly; they have final say over their colonels' assignments, and want to give them proper attention and weight. So if I say in response to your question: *We're waiting to announce*, please understand who we're waiting on: the MAJCOM CINC.

### Billet Downgrades

Let me address a recurring question: What does the Air Force do with a colonel sitting in a billet to be downgraded? The answer depends on the situation. If the downgrade is effective prior to normal tour completion for the incumbent, our first goal is always to attempt a local move. If no local requirements exist, we will either (1) try to move the colonel to another O-6 requirement elsewhere, or, if no such requirement exists immediately, (2) leave the colonel in place temporarily as an overgrade. If you find yourself in situation (2), please understand that it is temporary and a result of the pace at which changes are being made to organizations and their manning requirements. We're working very hard to marry up colonels with our biggest requirements as they're (progressively) made known to us.

### Closing Remarks

I'll close with my opening request: Please call if something doesn't seem right with your assignment. All of us in the Colonels' Group are aware of the additional stress present in this year's assignment cycle. Give us a chance to reduce it where we can by fixing problems or clearing up issues.



## NOTES FROM THE:

# Comptroller Officer Assignments Section

by Capt Tony Thompson

DSN 487-5031

### Officer Chief Financial Analysis Authorizations

The following list identifies where our CONUS-based MAJCOMs project Chief of Financial Analysis authorizations after the 30 Apr 92 Cost/Budget merger into Financial Analysis at most Wing/Base level organizations. Bases not listed under the applicable MAJCOMs have, or will have, civilian Chief of FMA authorizations. The listing is a current projection and is subject to change due to local or MAJCOM realignment.

Grade	Location	Remarks	Grade	Location	Remarks
<b>Air Mobility Command</b>					
Major	March		Captain	England	(Closes 9212)
Major	Kirtland		Captain	George	(Closes 9212)
Major	Scott		Captain	Homestead	
Major	Travis		Captain	Howard	FM & FMA Chief
Captain	Andrews		Captain	Keflavik	(Closes 9409)
Captain	Dover		Captain	Loring	
Captain	Grissom	(Closes 9409)	Captain	Moody	
Captain	Hurlburt		Captain	Myrtle Beach	(Closes 9303)
Captain	Lajes		Captain	Seymour Johnson	
Captain	Little Rock		<b>AF Space Command</b>		
Captain	Malmstrom		Major	Vandenberg	
Captain	Norton	(Closes 9406)	Captain	Falcon	FM & FMA Chief
<b>Air Combat Command</b>			Captain	Onizuka	FM & FMA Chief
Major	Beale		Captain	Thule	FM & FMA Chief
Major	Ellsworth		Captain	Woomera	FM & FMA Chief
Major	Holloman		<b>Air Training Command</b>		
Major	Langley		Major	Keesler	
Major	Minot		Major	Lackland	
Major	Nellis		Major	Sheppard	
Major	Offutt		Captain	Chanute	(Closes 9309)
Major	Shaw		Captain	Columbus	
Major	Tyndall		Captain	Mather	(Closes 9309)
Captain	Bergstrom	(Closes 9309)	Captain	Vance	
Captain	Cannon		Captain	Chanute	(Closes 9309)
Captain	Carswell	(Closes 9309)	Captain	Columbus	
Captain	Castle	(Closes 9509)	Captain	Mather	(Closes 9309)
Captain	Davis Monthan		Captain	Vance	
			Captain	Williams	(Closes 9303)

**Electronic Bulletin Board (EBB) Update.** We continue to refine the EBB process under the Mission Support Officer Assignment System implemented last August. To help provide fill status on EBB opportunities to individuals who volunteer for jobs advertised on EBB—AFMPC has made it possible to find out the status of EBB ads, without waiting for an assignment officer to call you or for official assignment notification through the MAJCOM or CBPO. Effective 20 April 1992, as each position closes, remarks will be added to the special qualifications block on the EBB ad in two steps. **Step 1:** After each EBB ad closes, volunteers are screened for qualifications as a "best match" for a position. During this phase the special qualifications block will read, "Ad Closed Selection Pending." **Step 2:** Once a selection has been made, the assignment officer will contact the selectee if possible, or have the MAJCOM accomplish it via message if the officer cannot be reached by phone. After the selectee is notified, the special qualifications block will read "Selectee Notified." Officers not selected for the position will not be contacted, they can use this EBB update as their notification of non-selection.

**AFIT Opportunities.** Our Cost Analysis Program is alive and well, offering the opportunity to earn your degree "in residence" at Wright-Patterson AFB OH. A 15-month program, starting in May of each year and graduating in September of the following year, is an excellent way to earn a graduate degree with direct applications to the Financial Management and Comptroller career field. We will be selecting eligible officers during the next few months to meet the 1993-1994 selection board; so if you are interested, update your AF Form 90 and give us a call.







## NOTES FROM THE:

## Standard Systems Center

by Mr Pat Foley

DSN 596-4181

**New Standard DoD Civilian Pay System.** With the adoption of the Navy's pay system as the new Defense Civilian Pay System (DCPS), all DoD civilian employees will eventually be paid directly by the Defense Finance and Accounting Service. DCPS will perform pay processing and provide a biweekly payroll. Files of pay information and accounting data resulting from the biweekly computations will be transferred to the bases. The Defense Civilian Pay System—Base Level (DCPS-B) will accept these files and act as an interface with the base-level General Accounting and Finance System (GAFS) as well as provide direct updating of accounting information by the local payroll office. The receipt and processing of the accounting and employee information by this system will furnish daily, biweekly, monthly, and annually required management products. DCPS-B is a derivative of the programs designed and written by DFAS-DE for the Centralized Civilian Pay System (CCPS). The Standard Systems Center (SSC) and DFAS-DE are working together to implement DCPS-B on the standard base-level computer (SBLC). DCPS-B will then be transferred to the SSC for life-cycle maintenance. In addition to the programs that will run on the SBLC, DCPS-B includes programs that allow input to be made from several workstations. The input can then be "batched" together and uploaded to the SBLC from a single microcomputer. Implementation of DCPS, scheduled over a three-year period, is slated to begin later this summer.

**Defense Management Report Decision (DMRD) 910 Update.** To meet a very aggressive accounting and finance regionalization schedule, a phased implementation approach has been developed for the General Accounting and Finance System (GAFS) system. Currently, UNISYS is modifying the GAFS to remove the Air Force On-Line Data Systems (AFOLDS) database layer and convert to a shared file system (SFS). UNISYS is also modifying the software to run multiple copies which will be necessary in the regionalized environment. They are doing this through a method called Access and Location Number (ALN). When the above changes are delivered, they will make the same ALN changes to the currently base-lined GAFS system to create AFOLDS-based regionalization software to be implemented worldwide in January 1993. Once ALN is verified in daily operation, further software development will be in four phases. *Phase I* software will use the current AFOLDS environment, with modifications limited to those that could easily be migrated to SFS, once the concept is proven. This software will support a limited number of bases (approximately 2—5) and up to 100 terminals within

current performance limitations. Input location and site codes will be used to control file routing and for print distribution. A new pseudo processing system being developed by UNISYS will also be used for database merges. This software is planned for worldwide implementation in June 1993. *Phase II* software will use the basic SFS. The software will support a larger number of bases (approximately 6—12). The basic SFS provides significant flexibility in controlling multiple databases (on-line/off-line) and supports larger file structures. This phase also supports an increased number of terminals (4,500 per ALN), security, and Interactive Communications Interface (ICI) as required under DMRD 910. It also implements job scheduling, file inventory, and processing features provided by a new standard Interface Control Log System we are developing. This software is planned for worldwide implementation in November 1993. *Phase III* software will implement the enhanced SFS and support the full regionalization environment. The basic SFS will be enhanced to take full advantage of multi-thread processing. This will be achieved by restructuring the database and adding alternate keys for access. This should optimize data access and enhance the probability of achieving peak performance levels. This software is planned for worldwide implementation in February 1994. *Phase IV* will be a follow-on implementation of requirements which are currently deferred pending implementation of regional offices.

**Comptroller System 2200.** The Comptroller System 2200 (COOF) is a base-level system which provides for the payment, collection, accounting, and reporting for Air Force accounts receivable and accounts payable at 114 Air Force sites worldwide. COOF is comprised of several subsystems of the Integrated Accounts Payable System (IAPS), Integrated Paying and Collecting System (IPCS), Base Accounts Receivable System (BARS), Base Budget Automated System (BBAS), and Accounting and Finance DMS Security System (AFODMSS). The COOF software and documentation have now been written to operate on the SBLC in lieu of the UNISYS 2200/200. Following successful testing at Scott, Hurlburt, Eglin, Hahn, and Sembach AFBs, the new COOF system has been successfully implemented at over half the AF bases worldwide. The migration of COOF to the SBLC is a prerequisite for COOF to provide a regionalized processing environment that complies with DMRD 910 and 924. The old processing environment (UNISYS 2200/200) would not provide the necessary regionalized processing capability. The new SBLC COOF baseline is being used to incorporate all DMRD 910 and 924 regionalization requirements including Access Location Number, distributed print, and interfaces.



## NOTES FROM THE:

# Professional Military Comptroller School

by Mr Jerry D. Maatta

DSN 493-6656

### Changes in the *Information Management Block* of Instruction at PMCS

As we mentioned in previous articles, PMCS changed from an eight- to six-week course last October. Included in the change was a notable difference in the Information Management curriculum. Overall, we had a net decrease of 15 hours of classroom time and a shift in focus in the block. The revised curriculum resulted from our efforts to streamline the course, meet student needs, and keep up with the shifting sands of change in the Department of Defense.

Specifically, we eliminated 19 hours of instruction and added 4 hours. The primary reduction came from computer orientation lectures. For example, we dropped *Introduction to Information Management*, *Equipment Orientation*, *Computer Resources* and *Small Computers: Capabilities and Applications*. These reductions were based on surveys of student computer knowledge and student critiques. PMCS students are more computer literate than in the past and do not need concentrated basic computer instruction.

Another computer class that we decided to eliminate was the *Tactical Employment Mobility Planning Operation (TEMPO)* exercise. The benefits of this exercise did not justify the seven hours of classroom time, plus required outside team preparation. Also, we have another class, the *Exercise in National Budget Priorities (XNBP)*, that accomplishes similar goals of team work in planning and priority setting.

We shifted our focus for the Information Management block. In addition to students' increased computer literacy, our changes were also attributable to the changes that have been occurring in DoD as a result of the Defense Management Report Decisions (DMRDs) and

initiatives. Specifically, the Corporate Information Management (CIM) initiative is a current and future force that impacts comptroller personnel and how they do business. In order to provide students information on CIM, we have established four additional hours of instruction in the area. We have obtained support from Mr Paul Strassmann, Director of Defense Information, who is in charge of the CIM initiative. Guest speakers, including Mr Strassmann and members of his staff, are providing students needed information on CIM. Our initial efforts to include CIM in the curriculum have been encouraging, but we are still evolving as is the initiative itself.

Although the number of small computer classes has been reduced, we still offer optional computer labs in word processing, spreadsheet and data base applications. These labs are provided for students who may want to brush up on their skills or for those who have not had experience with a particular application. Now, we're looking at changing the makeup of the labs to include *Harvard Graphics* and possibly some advanced spreadsheet applications.

Converting to a six-week PMCS course required us to take a close look at each area of instruction to determine what could be reduced while still maintaining the quality of the school. The time for change was at hand for the Information Management block. PMCS students were more computer literate and the DMRDs were knocking at our door. Hopefully, we all can plan for change, accept it, and implement it. Times are exciting in DoD. Information, and the way we manage it, can help us deal with change and the future.







## NOTES FROM THE:

# Comptroller Training Flight SHEPPARD TRAINING CENTER

by Maj Keith R. Bell, Chief

DSN 736-5486

### A Final Note

It's been 3 years since I first arrived to lead your Schoolhouse and as I depart for Air Command and Staff College (ACSC), I leave with a lot of gratitude for the opportunity to have served such an outstanding organization. The men and women who develop training and provide instruction for students are among the best our Air Force has to offer. I'm honored to have worked with them over these 3 short years and we can all be proud and reassured they are the ones who begin the nurturing process for our future financial management leaders.

The last year has been a particularly busy one. We have performed a complete face-lift on many of our resident courses and all of our *career development courses* (CDCs). "Budget" and "Cost" courses are now a thing of the past. Their replacement, *Financial Analysis*, is now in full swing. The newly designed *Financial Management Staff Officer Course* (formerly CSOC) is also on line—the field trip is gone, but with our new financial analysis instruction and additional visits from SAF, DFAS-DE, and AFMC, it's better than ever. The *Financial Services Officer Course* (formerly AFO) is strengthened and updated as are the basic enlisted courses (*Financial Management and Financial Services*). A complete review of the training standards has resulted in a top-to-bottom update of courses that provide our new airmen improved training.

While the past few years have seen significant changes, the near-term offers more. We've just completed training workshops on the new *Integrated Automated Travel System* and as more standardization takes place, more changes are in store. Implementation of *depot level reparables*, the *Defense Business Operations Fund* and *unit cost resourcing* will also dramatically alter our classroom instruction. In addition, as **DMRD 985** (*Financial Management Education and Training*) consultations continue, we can expect to see other major changes

in the curriculum of financial management training throughout the DoD.

While there's a lot on the plate, we're ready to move on. The reason: we've got a strong foundation. A lot of different functional communities are represented here at Sheppard AFB and none of them receive the level of support we receive from our financial management leadership. When additional equipment is needed for new courses, we always receive it up front to develop the training. Frequent visits by our most senior leaders and by comptrollers and directors from all commands infuse additional vitality into the classroom and significantly enhances the training environment. To everyone who has made the trip to the Wichita Falls area, I personally thank you and am indebted to you for the outstanding support.

### The New Comptroller Training Flight Chief



Your new Schoolhouse Chief is **Maj Gary Phillips**. Maj Phillips is coming out of ACSC after a variety of financial management assignments which include the AFO at Vance AFB, Budget Officer at Air University (AU), Plans and Programs at AU, an Education-with-Industry assignment, and an assignment at the Air Force Accounting and Finance Center. Maj Phillips has also attended SOS and PMCS, and has earned a BS in business administration (Roger Williams College, Rhode Island) and an MS in education from Troy State University.

Good luck Gary and best wishes!

# PROMOTIONS



**Mr Bryant**



**Ms Davis**



**Mr Hosey**



**Col Marsch**

**Mr James O. Bryant (GM-15)** is Associate Director, Materiel Financial Management Division, Directorate of Acquisition and Logistics Audit (AFAA/QLF), Washington DC.

**Ms M. Elaine Davis (GM-15)** is Chief, Standardization and Internal Affairs Division, Directorate of Operations (AFAA/DOV), Washington DC.

**Mr Walter J. Hosey (GM-15)** is Special Assistant to the Deputy Assistant Secretary, Budget (Pentagon), Washington DC.

**Mr Thomas Lloyd (GM-15)** is Chief, General Accounting Systems Division (DFAS-DE-P(PG)), Defense Finance and Accounting Service—Denver Center CO (*No photo available*).

**Col William H. Marsch** is Director of Cost, Electronic Systems Division, Hanscom AFB MA.

**Mr Richard C. Smith (GM-15)** is Deputy Comptroller, Air Force Flight Test Center (AFFTC/FM), Edwards AFB CA (*No photo available*).

## Air Force Audit Agency

Brooks, John M., to GM-13; WPAFB/QLA  
Clark, Dan L., to GM-14; WPAFB/QLW  
Davenport, Franklin H., to GS-12; Langley AFB  
Desautel, James W., to GM-14; WPAFB/QL  
Espelien, Mary Ann, to GS-12; Shaw AFB  
Feind, Margaret R., to GS-12; Ellsworth AFB  
Freburg, Joann D., to Maj; WPAFB/QLW  
Haecker, George C., to GM-13; Norton/FSO  
Hereford, Edward L., to LTC; Pentagon/DOL  
Magee, Barbara T., to GS-12; Charleston AFB  
Mauk, Kevin D., to GS-12; Peterson AFB  
Miles, Charles E., to GM-13; Norton/FSO  
Muniz, Chreri M., to GS-12; Randolph AFB  
Murphy, Kenneth W., to GM-13; Norton/FSP  
Sampson, Dale W., to GM-13; WPAFB/QLA  
Sartain, Audrey M., to GS-12; Ramstein AFB  
GM  
Shelley, Sheryl D., to GS-12; Robins AFB  
Sondel, Paul M., to GM-14; Pentagon/DOL  
Stacey, Lori L., to GS-12; Hanscom AFB  
Stonley, Steven L., to GM-13; Norton/FSP  
Story, Randy E., to GS-12; Robins AFB  
Thompson, David H., to GM-13; Seymour-  
Johnson  
Van Horn, Raymond, Jr., to GM-14; WPAFB/  
QLS  
Warren, Charles A. Jr., to GS-12; Eglin AFB  
Williams, Robert L. Jr., to GM-14; Pentagon/  
DOV  
Ziegler, Larry L., to GM-13; WPAFB/QLS

## AF Communications Command

Robbins, Tammy, to GS-12; SSC/FMB  
Taylor, Jerry O., to GM-13; CSC/FMB

## Air Force Logistics Command

Bentley, Alan K., to GM-14; HQ AFLC/FMBM  
Deck, Thomas E., to GM-14; HQ AFLC/FMFA  
Novak, Robert A., to GM-14; HQ AFLC/  
FMCC  
Robles, Karen M., to GS-12; OO-ALC/FMIO  
Sanchez, Pete, to GS-12; SA-ALC/FMM  
Takahashi, Marsha, to GS-12; SM-ALC/FMII  
VanAllen, Scott, to GS-12; OO-ALC/FMFCC

## Air Force Reserve

Castillo, Norma T., to GS-12; 445 AW/FMB  
Scheiner, Glenda H., to GS-12; HQ AFRES/  
FMCI  
Sparks, Kathryn L., to GS-12; HQ AFRES/  
FMCC

## Air Force Systems Command

Avant, Rosie A., to GS-12; HSD/FMP  
Doan, Johnie M., to LTC, SSD/FM  
Higgins, Patricia, to GS-14; Pentagon  
Laforge, Lisa, to GS-12; ESD/TDX  
Laplante, Sandra, to GS-12; ESD/MSX  
Maldonado, Rita, to GS-14; Pentagon  
Nguyen, Phu-Phuong, to GS-12; SSD/FMCR  
Power, Cindy M., to GS-12; AL/FMAO  
Prestarri, Lynda A., to GS-12; AFDTC/FMBT-  
XPF  
Strausberg, Nina R., to GM-13; HSD/FMP

## Air Training Command

Cox, Marianne E., to GM-13; HQ ATC/  
FMA  
Sassman, Susan, to GS-13; AFCEE/MSR

## Military Airlift Command

Evans, John, GS-9; HQ AMC/FMBIB  
Rheame, Reginald J. Jr., to Maj; 60 AW/FMA  
Schubert, Karen, GS-9, HQ AMC/FMBIB  
Terek, Edward M., to SMS; 60 AW/FMA

## Pacific Air Forces

Booth, Jackie H., to Maj; HQ PACAF/FMF  
Sims, William R., to Maj, HQ PACAF/FMF  
Clarke, Dane T., to CMS; HQ PACAF/FMF  
Soto, Gustavo, to SMS; HQ PACAF/FMF

## AF Special Operations Command

Miller, Mary L., to Maj; AFSOC/FMBO

## Strategic Air Command

Johnson, Al, to LTC, HQ SAC/FMB

## U.S. Air Forces in Europe

Miller, Robert A., to SMS; Bitburg AB GM  
Teaters, James S. Jr., to SMS; Hahn AB GM





SAF/FM	DFAS (Continued)	DFAS (Continued)
<p>Cukr, Anita, to Maj; AFCAA/OS Davis, Lynn, to GS-12; SAF/FMC Derryberry, Norman E., to GS-14; SAF/ FMBOS Kapaku, Charles K., to Maj; AFCAA/AD Lueb, Louise E., to GM-14; AFCEE/FMB Martin, Jeffrey S., to Maj; AFCAA/IS Wells, Brenda, to GS-13; SAF/FMBOM White-Olson, B.J., to GS-14; AFCAA/OS Franklin, E. Lee, to GS-13; SAF/FMPC</p>	<p>Hardy, Juanita K., to GS-12, DFAS-DE-A(AAN) Harmon, Guy T., to GS-12, DFAS-DE-Y(YDSB) Hicks, Kenneth L., to GM-13, DFAS-DE-F(FXA) Higgins, Michael A., to GS-12, DFAS-DE-F(FRAI) Hill, Daniel W., to GS-12, DFAS-DE-J(JTA) Hines, Edward T., to GS-12, DFAS-DE-P(PFTS) Honnick, Michael R., to GS-12, DFAS-DE- F(FDMB) Jeo, James S., to GM-13, DFAS-DE-A(AFA) Johnson, Dennis L., to GM-13, DFAS-DE-A(AFC) Jones, Walter, to GM-13, DFAS-DE-C(CHC) Keiling, Gregory P., to GM-14, DFAS-DE-F(FXI) Kelly, Michelle M., to GS-12, DFAS-DE-A(AAC) Kemp, Celia A., to GS-12, DFAS-DE-F(FSSB) Kullhem, Charles, to GM-13, DFAS-DE-F(FXI) LaCombe, Richard W., to GS-12, DFAS-DE- F(FRAD) Laychak, Michael L., to GS-12, DFAS-DE-S(SCE) Lewis, Maxwell D. Jr., to GM-13, DFAS-DE- Y(YDC) Luden, Rich L., to GS-12, DFAS-DE-A(ARAB) Madsen, Keri G., to GS-12, DFAS-DE-A(ARE) Maes, Benedieto A., to GS-12, DFAS-DE-F(FSSA) Mahony, Michael L., to GM-14, DFAS-DE-M(MC) Marshall, Scott A., to GS-12, DFAS-DE-F(FDMB) Meister, Marilyn J., to GM-14, DFAS-DE-P(PGA) Miller, Denny R., to GM-13, DFAS-DE-F(FRCD) Nelson, Michael, to GS-12, DFAS-DE-S Nowling, Roxanne R., to GM-14, DFAS-DE-A O'Connors, Larissa L., to SMSgt, DFAS-DE-Y(YA) Overstake, Wayne R., to GM-13, DFAS-DE-A(AR) Plummer, Jeffrey M., to GS-12, DFAS-DE-Y(YDS) Rakickas, Janice F., to GM-13, DFAS-DE-F(FDD) Rendon, Michelle, to GS-12 DFAS-DE-P(PGA) Rhodes, Nancy K., to GS-12, DFAS-DE-F(FSSA) Rubio, Lionirez R., to GM-13, DFAS-DE-A(ARE)</p>	<p>Sanders, Susan M., to GS-12, DFAS-DE-J(JTC) Schelling, Janice E., to GM-13, DFAS-DE-P(PMM) Schmaling, James E., to GM-13, DFAS-DE-Y(YSB) Schneider, Nancy L., to GS-12, DFAS-DE-J(JTR) Schnitzer, Jo Ann, to GS-12, DFAS-DE-W(WASC) Shelton, Jesse L., to GS-12, DFAS-DE-C(CAA) Smith, Anna M., to GM-13, DFAS-DE-Y(YSA) Smith, Theodore L., to GS-12, DFAS-DE-J(JFCA) Standke, Martin J., to GS-12, DFAS-DE-F(FQ) Stephenson, Richard D., to GS-13, DFAS-DE- D(DDC) Strauss, Anita J., to GM-13, DFAS-DE-P(PMM) Sullivan, Mary, to GS-12, DFAS-DE-W(WLX) Swanson, David L., to GM-14, DFAS-DE-Y(YS) Swanson, Denise L., to GS-12, DFAS-DE-F(FDMB) Taylor-Porter, Sylvia, to GM-13, DFAS-DE-A(AR) Thomason, Cheryl A., to GS-12, DFAS-DE-A(ARE) Todd, Jenell B., to GS-12, DFAS-DE-A(AFQ) Tracey, Lynne M., to GM-13, DFAS-DE-F(FBI) Tweten, Renate E., to GS-12, DFAS-DE-C(CAI) Waggoner, John A., to GS-12, DFAS-DE-F(FSD) Weaver, Patrick A., to GS-12, DFAS-DE-A(AAR) Webster, David B., to GS-12, DFAS-DE-A(AFC) Weeks, James C., to GM-14, DFAS-DE-P(PGC) Wheaton, Jerry F., to GM-14, DFAS-DE-F(FXB) White, Joe R., to GS-12, DFAS-DE-D(DDC) Williams, L.C., to Lt. Col, DFAS-DE-P(PFT) Wilson, Genevieve M., to GM-14, DFAS-DE- F(FDD) Winkler, Linda R., to GM-13, DFAS-DE-U Womersley, Robert G., to GS-12, DFAS-DE- F(FRAR) Worthing, Perry L., to GM-13, DFAS-DE-P(PGC) Zacchini, Thomas F., to GM-13, DFAS-DE-F(FRCI)</p>
<p><b>Defense Finance &amp; Accounting Service—Denver Center</b></p> <p>Allan, William E., to GM-13, DFAS-DE-W(WS) Barnes, Mary Ann, to GS-12, DFAS-DE-F(FSSA) Barnes, Robert G., to GS-12, DFAS-DE-F(FXN) Bates, Annie B., to GS-12, DFAS-DE-F(FSCB) Birchard, David, to GS-12, DFAS-DE-P(PMM) Burns, Roxanne M., GS-12, DFAS-DE-S(SCR) Camesi, William L., to GM-13, DFAS-DE-F(FSD) Chandler, Kenneth L., to GM-13, DFAS-DE- P(PFTS) Curtis, Dorothy L., to GS-12, DFAS-DE-P(PGA) Curtis, James M., to GS-12, DFAS-DE-S(SPE) Deetz, Sharon, to GS-12, DFAS-DE-S Dudek, Kay L., to GS-12, DFAS-DE-F(FRCI) Erickson, Paul A., to GS-12, DFAS-DE-A(ARCI) Etter, M. Lee, to GM-14, DFAS-DE-DG(DGR) Fraser, Robert N., to GM-13, DFAS-DE-P(PGA) Gamache, S. Jerry, to GM-14, DFAS-DE-P(PGB) Griffiths, Randall, to GS-12, DFAS-DE-P(PMM) Hageman, Michael D., to GS-12, DFAS-DE-C(CAI) Hall, Janice L., to GM-13, DFAS-DE-F(FXI)</p>		

**The Financial Management Service of the Department of the Treasury  
Certificate of Appreciation  
for  
Distinction in Financial Management Improvements  
Presented to  
Mr Jerry Chandler**



Mr Jerry Chandler received the Secretary of the Treasury Certificate of Appreciation for 1991. The certificate is given to 33 individuals in recognition of their outstanding contributions to the advancement of the government's collections, payments, and credit/debit management efforts.

Mr Chandler received the award on April 23, 1992 for his efforts in implementing a successful program that allows employees on government travel to obtain travel advances from automated teller machines using their Diners Club Cards. This program significantly reduces cash held at Air Force imprest funds while increasing convenience and security to the traveler. The projected annual savings are \$4 million.

Mr Chandler is assigned to the Assistant for Accounting and Banking, Deputy Assistant Secretary, Plans, Systems, and Analysis in Washington DC.

# RETIREMENTS



Col André



Col Boney



Col Smith

Col Jerome P. André was Comptroller, Air Force Flight Test Center, Edwards AFB CA (27 years of service).

Col James S. Boney was Deputy Chief of Staff, Financial Management and Comptroller, Headquarters Strategic Air Command, Offutt AFB NE (over 26 years of service).

Col Richard J. Brown was Director of Accounting and Finance, Headquarters Air Force Systems Command, Andrews AFB MD (28 years of service). (No photo available).

Col E.C. Smith, was Comptroller, Headquarters Air Training Command, Randolph AFB TX (27 years of service).

## Air Force Audit Agency

Mancha, Lenore, GS-7; Norton/FS  
McConnell, Clarine E., GS-5; Davis-Monthan  
Parmenter, Johnnie L., Capt; Eglin

## AF Communications Command

Curtiss, Edwin L., GS-12; HQ AFCC/FMBO  
Meyers, Elaine L., GS-12; HQ AFCC/FMBC

## Air Force Reserve

Sharp, Marguerite Q., GS-11; 482 FW/FMB

## Air Force Logistics Command

Cochran, Elmer E. Jr., GM-14; OC-ALC/FMFC  
Lange, Catherine D. GS-5; WR-ALC/FMIIB  
Lopez, Dona M., MSgt; SM-ALC/FMFME  
McGuire, Brownlynn, GS-05; 2750 CPTS/FMFI  
Ward, James, GS-11; SM-ALC/FMDM

## Air Force Systems Command

Capes, Gaylord, GM-14; HQ AFSC/FMCE  
Clarke, James W. Jr., GM-13; HQ AFSC/FMFM  
Cutler, Stanley, GM-14; HQ AFSC/FMCI  
Harris, Terry D., GS-11; HQ AFSC/FMBO  
Henrichs, Vera G., GS-12; HQ AFSC/FMBO  
Hummel, Freda A., GM-13; HQ AFSC/FMCE  
Isaacson, Katina E., GM-13; HQ AFSC/FMCE  
Mauritz, Ellen M., GM-13; HQ AFSC/FMCE  
Szwed, Frederick S., GM-13; HQ AFSC/FMFM  
Zyla, Joseph R., GS-12; HQ RL/FMB

## Air Training Command

Boerm, Rodney R., MSgt; HQ ATC/FMEA  
Broom, Erma A., GS-5; Sheppard/FMFM  
Luce, Lorene E., GS-9; Lackland/FMFMM  
Marinez, Carleen, TSgt; Sheppard/FMFPP  
Meeks, James, SMS; Sheppard/CCF  
Moser, Shirley A., GS-9; Sheppard/FMFA  
Ricks, Binum R., GM-13; HQ ATC/FMA  
Shoemaker, Samuel C. Jr., LTC; Columbus/FM

## Military Airlift Command

Gerheim, Vincent D., HQ AMC/FMAOM  
Kelso, Daniel G., MSgt; 62 AW/FMF  
Kyle, John A., GS-12; HQ AMC/FMAP  
Melton, Vickie B., MSgt; 62 AW/FMF  
Pense, John, GS-11; HQ AMC/FMBIB  
Portlock, Timothy R., MSgt; 62 AW/FMA  
Reeves, Robert, TSgt; 317 AW/FMFM  
Ross, Edward M., Jr., MSgt; 438 AW/FMFPT  
Suits, James H. Jr., SMS; 62 AW/FMF

## Pacific Air Forces

Furuya, Margaret Y., GS-6; HQ PACAF/FMA

## Strategic Air Command

Carter, Carroll, GM-13; HQ SAC/FMCP  
Dorman, Dale, GS-12; HQ SAC/FMFA  
Forrest, Delores, GS-9; Malmstrom/FMFQ  
Fraker, Thomas, SMS; Fairchild/CCF  
Griffin, Barbara, TSgt; Wurtsmith/FMFV  
Hayden, Linda, TSgt; Plattsburgh/FMB  
Jessen, Garland, GM-13; HQ SAC/FMFA  
Johnson, Denese, TSgt; Fairchild/FMFT  
Keating, Thomas, GS-12; March/FMB

Kerby, George, GS-12; HQ SAC/FMFA  
Kilian, Isabel, GS-5; Griffiss AFB/FMFP  
Nelson, Calmer, GS-12; HQ SAC/FMFA  
Patterson, John, MSgt; Griffiss AFB/FMF  
Pfenninger, Robert, CMS; Barksdale/FMF  
Pree, Roosevelt, GS-7; HQ SAC/FMFA  
Pyle, Cheryl, MSgt; Dyess/FMFW  
Seboldt, Terrence, Capt; HQ SAC/FMBC  
Smith, Harold, GM-13; HQ SAC/FMFA  
Smith, Paul, GS-6; Barksdale/FMFP  
Thompson, Gary, MSgt; Beale/FMFT  
Trudeau, Victor, GS-12; HQ SAC/FMFA  
Turner, James, CMS; HQ SAC/FMFP

## U.S. Air Force Academy

Beier, Ronald A., MSgt; HQ USAFA/FMFQ  
Durham, William, GS-5; HQ USAFA/FMFPC

## U.S. Air Forces in Europe

Bartowick, Nancy D., SMS; Sembach AB GM  
Chalita, Djani (Johnnie), HQ USAFE/FMB  
Garrett, James R., MSgt; Incirlik AB TU  
Martel, Adrienne, LN (U-4); Aviano AB IT

## Defense Finance & Accounting Service—Denver Center

Craig, Paul S., GS-6; DFAS-DE-J  
O'Melia, David C., GS-12; DFAS-DE-C  
Petrikat, Walter, GS-11; DFAS-DE-J





[illegible]

A black and white portrait of a young man with short, dark hair, smiling. He is wearing a dark U.S. military uniform jacket with a "U.S." insignia on the lapel. The background is a plain, light color.

Brig Gen (S) Bunker's military awards and decorations include the Legion of Merit with one oak leaf cluster, Bronze Star, Air Force Meritorious Service Medal with three oak clusters, Air Force Commendation Medal, and Air Force Achievement Medal.

## General Officer and SES Actions

### Retirement



**Lieutenant General Leo W. Smith II**

Vice Commander in Chief  
HQ Strategic Air Command  
Offutt AFB NE

(Effective June 1, 1992)

[Former Principal Deputy Assistant Secretary of the Air Force, Financial Management (Resource Management)]

### Transfer



**Brigadier General John M. Nauseef**

**From:** DCS/Financial Management & Comptroller  
HQ Air Force Systems Command  
Andrews AFB MD

**To:** DCS/Financial Management & Comptroller  
HQ Air Force Materiel Command  
Wright-Patterson AFB OH

### Transfer



**Mr Clyde E. Jeffcoat**

**From:** Director,  
Defense Finance & Accounting Service—  
Denver Center

**To:** Director, Defense Information  
Technology Service Organization (DITSO)  
Denver CO

### Transfer



**Mr John S. Nabil**

**From:** Director,  
Defense Finance & Accounting Service—  
Kansas City Center

**To:** Director,  
Defense Finance & Accounting Service—  
Denver Center





Mr John W. Beach

## Hail and Farewell



Mr C. Ronald Hovell

**Mr John W. Beach** is the new Principal Deputy Assistant Secretary of the Air Force, Financial Management (SAF/FM), Washington DC.

Mr Beach was born July 14, 1938 in Syracuse, New York, where he graduated from Central Technical High School in 1956. He earned a bachelor of science degree in economics in 1960 and a master of science degree in economics in 1965, both from Syracuse University. He has completed further graduate-level courses in economics, mathematics and accounting at American and George Washington universities.

He was commissioned as a second lieutenant in the Army and served on active duty in Europe at the U.S. Army Ordnance Depot, Braconne, France, from July 1963 to June 1965. He then served in the Army Reserve for three years.

In 1966 Mr Beach entered the comptroller career field. He served in the Office of the Secretary of Defense as budget analyst and economist for plans and systems, and in 1975 was appointed deputy director. In 1979 he became director for plans and systems, Office of the Assistant Secretary of Defense (Comptroller). In 1986 he joined the Defense Communications Agency and served as deputy director for resource management. In July 1988 he became deputy for budget, Office of the Assistant Secretary of the Air Force for Financial Management and Comptroller.

Mr Beach's awards include Department of Defense Distinguished Civilian Service Award, Secretary of Defense Meritorious Civilian Service Medal, Secretary of Defense Bronze Palm, Secretary of Defense Second Bronze Palm, Defense Communications Agency Meritorious Civilian Service Award, a master's degree with distinction, and Selected Federal Management Intern.

Mr Beach is married to the former Linda E. Hofmann of Syracuse. They have three children: John, Edward and Thomas.

**Mr C. Ronald Hovell** is the new Director of the Columbus Center, Defense Finance and Accounting Service.

Mr Hovell was born November 8, 1938, in Philadelphia. He attended San Bernardino Valley College and earned a master of science degree in management from the Massachusetts Institute of Technology in 1977.

He began his civil service career in August 1958 after completing two years of active duty with the US Navy. His initial assignment in the Directorate of Materiel Management, San Bernardino Air Materiel Area, Norton AFB, California. In March 1961 he transferred to the comptroller's office in the Ballistic Systems Division of the newly formed Air Force Systems Command, Norton. In August 1963 Mr Hovell moved to a financial position in the Advanced Ballistic Re-entry System Program Office at Norton.

In September 1965 he transferred to the F-111 SPO, Wright-Patterson Air Force Base, Ohio. In December 1969 he was assigned to the B-1 SPO, and in June 1971 he became Chief of the Financial Management Division. In September 1973 he became Director of Programs and Budget for the Aeronautical Systems Division.

From June 1976 to June 1977 he studied at MIT's Alfred P. Sloan School of Management. In November 1976, while at MIT, Mr. Hovell was promoted to deputy comptroller, Aeronautical Systems Division. From December 1978 through December 1980 he was with the National Aeronautics and Space Administration headquarters, Washington, DC. In January 1981 he became Chief of Investment Appropriations, Directorate of Budget, Washington, DC.

From October 1982 through May 1990 he was at AFLC as Assistant Deputy Chief of Staff, Comptroller and Assistant Deputy Chief of Staff, Plans and Programs. He became Principal Deputy Assistant Secretary for Financial Management in June 1990.

His awards include NASA's Meritorious Service Medal in 1981; Senior Executive Service bonus awards in 1980, 1983 and 1984; the Air Force Exceptional Service Award in 1977 and 1982; and the Air Force Meritorious Civilian Service Award in 1973 and 1985. In 1985 he was awarded the rank of meritorious executive, and in 1987, the President of the United States conferred on him the rank of Distinguished Executive.

He is married to the former Linda Lachey of Dayton, Ohio. They have two children, Marcia and John.

Doc.  
D 301.73:  
26/4



*the AIR FORCE*  
**COMPTROLLER**

Volume 26

Number 4

October 1992

**Serving Financial Management for**

**25**

**Years**

DEPOSITORY

NOV 16 1992

UNIVERSITY OF ILLINOIS  
AT URBANA-CHAMPAIGN



# The Air Force COMPTROLLER

Vol 26 Number 4 October 1, 1992

Department of the Air Force  
Recurring Periodical 170-2  
(AFRP 170-2)

(Reader-Per-Copy Ratio—7 to 1)

Published Quarterly in the Pentagon  
by the Assistant Secretary of the Air Force  
(Financial Management and Comptroller)

**Mr Donald B. Rice**  
Secretary of the Air Force

**Mr Michael B. Donley**  
Assistant Secretary of the Air Force  
(Financial Management and Comptroller)

**Mr John W. Beach**  
Principal Deputy  
Assistant Secretary of the Air Force  
(Financial Management & Comptroller)

The Air Force Comptroller is an official, non-directive departmental publication distributed four times annually under provisions of AFR 5-7. Its purpose is to provide timely information to Air Force Financial Management and Comptroller personnel relating to mission accomplishment; to assist them in solving problems and improving efficiency of operation; to communicate new developments and techniques and to stimulate professional thought and development.

The Air Force Comptroller is published by the Assistant Secretary of the Air Force (Financial Management and Comptroller) (SAF/FM), Washington, DC 20330-1000. Contributions, suggestions and criticisms are welcome. Opinions expressed by individual contributors do not necessarily reflect the official viewpoint of the Assistant Secretary of the Air Force, the Comptrollers, or the Editorial Staff. Final selection of material for publication is made on the basis of suitability, timeliness and space availability.

Address communications to: The Air Force Comptroller, SAF/FM (Editor), Washington, DC 20330-1000. Telephone DSN 227-5888.

**Ms Claire A. Claysmith**  
Managing Editor

**Ms Gloria R. Jaskiewicz**  
Editor

DISTRIBUTION F. The Air Force Comptroller may be purchased from the Supt of Documents. Mail to: New Orders, Superintendent of Documents, P.O. Box 371954, Pittsburgh, PA 152500-7954.

## IN THIS ISSUE

Page

Changing Air Force Financial Management, by Maj Donald N. Gerhart .....	3
Fraud, Waste, and Abuse, by Capt Joseph M. Ward, Jr. ....	5
Managing Resistance to Change: A 90's Challenge, by Capt Anthony L. Hardin .....	8
Dynamic Leadership—A Prescription for Managing Downsizing in DoD, by Maj Thomas Frankenfield .....	10

## Organization Charts (Names and Phone Numbers)

Deputy Assistant Secretary, Budget, by Maj Gen Robert F. Swarts (SAF/FMB) .....	13
Deputy Assistant Secretary, Cost and Economics, by Mr LeRoy T. Baseman (SAF/FMC) .....	14
Deputy Assistant Secretary, Plans, Systems, and Analysis, by Mr J.J. Nethery (SAF/FMP) .....	15
Auditor General of the Air Force, by Mr John W. Boddie (SAF/AG) .....	16
Director, Defense Finance and Accounting Service—Denver Center, by Mr John S. Nabil (DFAS-DE/D) .....	17
Standard Systems Center, by Mr Pat Foley .....	18
Financial Management Career Program Policy Council .....	19

SAF/FM and Financial Management/Comptroller Organization Chart—U.S. Air Force-Wide .....	20
Key Financial Management Comptroller Personnel— by Major Commands and Bases .....	22

Memories .....	22—25
Notes from the Chief for Enlisted Matters, by CMS "Rip" Sewell .....	31
Colonels' Group, by Col Larry W. Northington .....	32
Professional Military Comptroller School (PMCS), by Col C.J. Kaysing, Commandant .....	33
Comptroller Training Flight, by Maj G. Phillips .....	34
Notes from the Comptroller Officer Assignments Section, by Capt Tony Thompson .....	35
Promotions. ....	36
Retirements. ....	37
General Officer and SES Actions. ....	39
Managing Editor Retires .....	Back Cover

About the Cover: Our thanks to Mr Nick Mosura of the Air Force Graphics shop for designing our 25th anniversary cover. Money is our business and there are 25 quarters on the front and back covers—a quarter for each of the years the magazine has been published. We are using the color red in honor of the first issue—the color used for it was red.

# Changing Air Force Financial Management

by Major Donald N. Gerhart

About two years ago I wrote an article for *The Air Force Comptroller* magazine describing the "Changing Accounting and Finance Operations." In that article I described the establishment of the Defense Finance and Accounting Service (DFAS) and the Air Force accounting and finance regionalization effort. At the end of that article the editor put a little note, because we told her things may change, stating: *This article was current at press time; however, changes may still occur.* She sure hit that one right; the Financial Management community, the Air Force, and the accounting and finance network have made a number of changes. We have changed our military career fields; reorganized our base- and major command-level budget and cost functions; we are a part of the Air Force move to Objective Wings and Centers; and consolidation of accounting and finance has changed completely.

## Career Field Changes

A SAF/FM directed study group met in December 1990 to review the officer, enlisted, and civilian career fields. Additionally, the group reviewed the Financial Management organizational structure for any required changes. The study group recommended a number of changes; many of you have already seen the results.

The cost (6746), budget (6736), accounting and finance (6724 and 6716) and comptroller staff (6756) officer career fields were merged into two career fields. The financial management officer (6725), our operations officers, will manage the day-to-day operations of base-level organizations. The financial management staff officer (6716), our major command and Secretariat action officers, will develop the policies and procedures for Air Force Financial Management operations. We have retained the cost analysis (6746) career field as specialists in acquisition costing and the comptroller (0056) to provide the leadership positions we require at all levels. These changes streamlined the Financial Management officer career field and will provide a flexible force for our future.

On the enlisted side, the accounting and finance career fields (disbursing and accounting) have been left intact. There was a proposal to change the merge point of these career fields to the 9-level. However, with all the other changes occurring at this time it was decided that the Air Force required the flexibility that the 7-level merged career field offers. The budget NCOs were separated from the accounting career field and merged with the cost analysts to form a new career field titled financial analysis (674X0). This career field will be a lateral career field that accepts cross-trained individuals

from throughout the Air Force. As we have done in the past for the cost analysts, we will continue to accept only top performers to fill our vacancies.

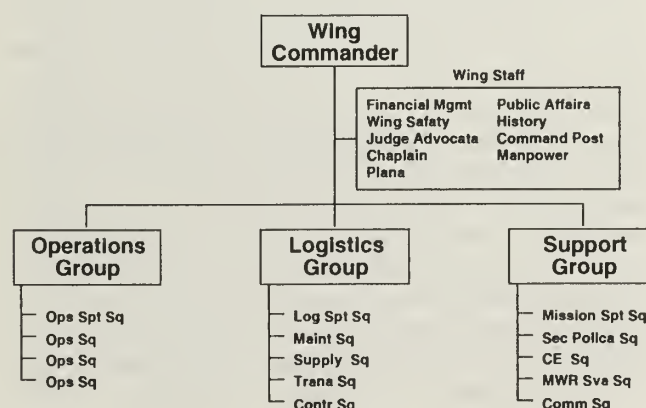
The civilian positions have always provided us with an opportunity to target the job requirements to the needs of the organizations. The civilian job descriptions can be written to recruit highly specialized accountants (510), budget analysts (560), and cost analysts (334) or a generalist (501). This will continue to be the case in the future. The civilian work force will provide the expertise and talent that the specific office or organization requires.

Going along with the merging of the cost and budget enlisted personnel into one career, the study group recommended that the major command and base level cost and budget offices be combined. This merger should be complete with the new "Financial Analysis" office providing all budget and cost analysis services for the command or base. Again, the financial analysis NCO can work both the cost and budget functions and the civilian positions can be structured to the needs of the organization (either a specialist or generalist). This change was included in our Objective Wing study.

## Air Force Objective Wing

At the direction of the Air Force Chief of Staff, General McPeak, SAF/FM held an "Objective Flight" conference in February 1992. The conference participants, drawn from the major commands, developed the core manpower requirements for the base-level Financial Management functions at an Objective Wing.

The wing will be organized into three groups, *operations group*, *logistics group*, and *support group*, along with a *wing staff*. The deputy commander for Resource Management has been eliminated and the Financial Management and Comptroller Division was placed on the Wing Staff.





Each Financial Management Division will contain a Comptroller, Financial Services Branch (accounting and finance), and Financial Analysis Branch (cost and budget). The core requirement for a wing with 3,000 personnel and 72 aircraft assigned is 32 financial management personnel. This core requirement will be increased or decreased based upon the number of personnel assigned to a wing.

### Accounting and Finance Consolidation

On December 13, 1991, Mr Donald Atwood, Deputy Secretary of the Department of Defense approved **FY92 DMRD 910**, *Consolidation of DoD Accounting and Finance Operations*. This DMRD directed the transfer of all Service accounting and finance operations, except customer support and support to tactical forces, to the Defense Finance and Accounting Service. This essentially stopped all of our regionalization efforts within the continental U.S. (CONUS); DFAS was directed to take charge of all accounting and finance consolidations. So where does this leave the Air Force accounting and finance network?

The Air Force will retain the people who provide the face-to-face support to Air Force customers and deploy with and support Air Force units during contingencies and war. The military pay clerks, travel customer service, fund certification and computation personnel, civilian pay customer service personnel, and cashier—the people who work directly with military members and civilian employees—will remain with the Air Force. Additionally, each installation will have about four people to work the accounting systems—fund AF Form 9s, correct problems with supply, contracting, and transportation, and be the liaison between DFAS and other base organizations. This group, called Financial Services, will be assigned to the wing Financial Management and Comptroller Division. The major commands will retain personnel in their headquarters to provide support and guidance to base-level organizations and provide advice to the commander on accounting and finance matters.

The Defense Finance and Accounting Service will gain all of the remainder of the accounting personnel presently assigned to the base. DFAS is planning to consolidate their personnel and Air Force accounting records at a single site for the CONUS; the Denver Center will manage the program for Air Force organizations. This site will handle all the accounting—accounting records and reports (including travel accounting), accounts payable and receivable, interfund billings, and check disbursements. DFAS is working to consolidate civilian pay operations at two locations. The Denver Center will service all DoD employees west of the Mississippi River and another site, yet to be announced, will serve the eastern U.S. They are also working to consolidate all travel payments at the Columbus Center. The Air Force will transition from the present system of manual computation of travel

vouchers to the Integrated Automated Travel System, to the consolidated site as systems are developed, tested and fielded. When will this happen?

In October 1992, the division of base-level and major command personnel will begin within the CONUS. Consolidation should begin sometime in fiscal year 1994 and be completed by fiscal year 1997. This will mean that the present offices will be split for a considerable period of time. The Air Force personnel will serve customers, compute travel vouchers, and make cash advances. The DFAS personnel will settle vouchers, account for funds expended, pay for goods and services acquired, and make check disbursements. By the end of fiscal year 1997 DFAS should have completely consolidated Air Force accounting into one site, streamlined procedures, and should be saving taxpayers millions of dollars annually.

Overseas, the Pacific Air Forces (PACAF) has already completed their consolidation efforts in Japan, Korea, and Alaska. These sites will be transferred to DFAS by the end of fiscal year 1993. The United States Air Forces in Europe (USAFE) has consolidated their accounting and finance operations in Turkey. They are implementing plans for a consolidated site at Ramstein Air Base, Germany, to serve the rest of USAFE. These sites will be transferred to DFAS probably in FY 1994. PACAF and USAFE will retain the same financial services functions at installation level similar to the CONUS commands.

### Summary

I have seen a lot of people within the Air Force and DFAS put in many long hours on these initiatives; a lot of the planning has been accomplished. However, the really hard part is about to begin. DFAS and the Air Force Financial Management community will have to execute the plan. Some of you will be DFAS employees soon, but your training and experience is Air Force. Our tradition of getting things done efficiently and effectively will ensure these efforts will be accomplished.

[Editor's Note: As stated in the last article by Maj Gerhart, this article was current at press time; however, changes will occur.]

**Maj Gerhart was a Plans Officer in the office of the Comptroller Support Directorate (SAF/FMPC), the Pentagon, Washington DC at the time this article was written. He holds a BS in accounting from San Diego State University, a master's degree in management from Troy State University and a MBA in finance from San Diego State University. Maj Gerhart completed the CSOC in 1986 and the PMCS in 1990. He has held positions as a Comptroller Wartime Plans Officer at AFAFC, and AFO at Sembach AB, Germany. Maj Gerhart is a member of ASMC.**





# Fraud, Waste, and Abuse

by Capt Joseph M. Ward, Jr.

Hopefully, the title of this article caught your attention. Fraud, Waste, and Abuse (FW&A) comes in many forms and disguises and as financial managers and comptrollers, we need to be on the lookout for FW&A at all times. The form of FW&A I'm about to describe has haunted me for the past several weeks and deserves mentioning.

The type of FW&A I refer to disguises itself in the form of complaints. More specifically, IG complaints, congressionals, commander's forum (action line) complaints, etc.

What, you might ask, is wrong with complaining, if, for example, one is not provided with good service or a good product? Nothing—on the surface anyway. If one is not provided with good service or a good product, that person not only should, but (in my humble opinion) has an obligation to air that specific problem at the appropriate management level for resolution. Which, by the way, leads to my next point.

Appropriate management level in most cases (believe it or not) is not the IG, commander's action line, and certainly not Congress. Herein lies my problem with complaints and more specifically initiators of complaints. It seems a number of people, military and civilian alike, disagree with me and consider Congress and the IG the appropriate management level to resolve these things. In all fairness, in some cases this may be the appropriate level; however, more times than not, the appropriate level is much lower in the chain-of-command. What then is the appropriate level to resolve most complaints?

I would argue most complaints can and should be resolved at the *process owner* level. In consonance with principles of *Total Quality Management (TQM)*, *process owners* are those persons at the lowest possible organizational level empowered to effect change. Normally, this is not Congress or the IG. Wouldn't you agree? In most organizations, this *appropriate* level based on authority to effect change is at the section or branch chief level. In other words, most of us wouldn't expect a first-term airman on customer service to have policy making authority, right? On the other hand, most of us probably would expect the Master Sergeant in charge of customer service and certainly the Captain AFO to have that authority, no? Are you

with me this far? Good, because we're getting closer to my main point, which was FW&A.

The point is this: AS FINANCIAL MANAGERS AND TAXPAYERS WE ALL HAVE AN OBLIGATION TO USE THE CHAIN-OF-COMMAND WHEN TRYING TO RESOLVE COMPLAINTS. ANYTHING LESS, IS FRAUD, WASTE, AND ABUSE.

Now, let me give you a hypothetical situation and you be the judge of whether or not what ensues is appropriate and more importantly efficient.

- ① SMS Jones comes into the Accounting and Finance Office (AFO) on payday and complains to an airman in customer service because his end-of-month (EOM) pay is more than he expected. He explains to the airman he accepted base housing and filled out all the necessary paperwork at the housing office; however, his basic allowance for quarters (BAQ) was never stopped. He is concerned about paying back the debt.
- ② The airman (in upgrade training) checks SMS Jones' pay service file and confirms his BAQ was not stopped even though he moved on base.
- ③ The airman explains this to SMS Jones and further explains (erroneously) he needs to go back to housing to redo the paperwork in order for his BAQ to be stopped.
- ④ Less than happy, Jones marches off back to housing and obtains a copy of the necessary paperwork.
- ⑤ Jones returns to customer service with the copy only to be told (by the same first-term airman in upgrade training) it can't be used because it doesn't have original





## Fraud, Waste, and Abuse ... (Continued)

signatures and is not certified by housing. Steaming by now, Jones asks to set up a repayment schedule (same airman) and is told the overpayment would be taken back in one lump sum since it is a military pay entitlement.

- ⑥ Jones explains to the same airman, he has other financial obligations and this would cause undue hardship to him.
- ⑦ I could go on, I won't. Infuriated, Jones storms out of customer service and files an IG complaint.

In his complaint he cites the incompetence of customer service personnel in regard to this particular incident and several other unfortunate experiences with customer service. He also cites the long waiting lines and the amount of time it took before he was serviced. His detailed and well written complaint is six pages long. He argues this is a clear case of fraud, waste, and abuse. I agree.

What ensued was a lengthy investigation by the comptroller, AFO, Subject Matter Area Chief (SMA), and two other NCO's, not to mention several customer service personnel. By the time the final response is approved and ready to be forwarded to the IG; countless man-hours were expended in researching, reviewing, coordinating, staffing, writing, and editing the response. Add the secretary's time to the list as well. Comptroller, AFO, SMA Chief, two NCO's, a secretary—a total of six personnel. Yes, a clear case of fraud, waste, and abuse.

Now, pause for a moment and let's review this hypothetical situation. What should have happened, ideally? SMS Jones should have never, ever moved on base, right? After all, he should know better. Ideally, SMS Jones BAQ should have been stopped initially. The next best thing would have been for the customer service airman to have been fully trained and then he/she would have known Jones could've filled the paperwork out in the AFO and would not have to go back to housing to accomplish same. Perhaps the airman should have asked his/her supervisor, no? So far we have concentrated on what the AFO and the airman could have done to change the outcome of this situation. What about Jones? What could he have done differently—besides not moving on base? Did he do the right thing by filing an IG complaint?

Is that the appropriate level in your opinion for problem/complaint resolution in this particular case? Could this have been resolved at a lower level at less cost? I would argue yes.

Had Jones asked to see a supervisor, chances are good this whole thing could have been resolved on the spot—the first time. He didn't though. The supervisor could have had Jones fill out the necessary paperwork, certified it, and set up a repayment schedule. The supervisor didn't though. He never had a chance. Even if Jones had talked to a supervisor, there's a possibility he still may have filed an IG complaint but at least he would have attempted to resolve his complaint at a more appropriate level. Incidentally, the response Jones would have received from the supervisor, had he tried to resolve at that level is the same response he would receive via formal channels, i.e., FMF/FM/RM/IG, IN TURN, and finally to Jones. The difference is the formal response costs much more in time, effort, and energy expended, whereas resolution at the supervisor level would have been more efficient and effective to all concerned. Would you agree? The bottomline is supervisors and managers are paid to and expected to solve and resolve these kinds of problems. However, when a person with a complaint jumps the chain-of-command these supervisors are denied the chance to solve and resolve and that is unfair. Instead, they are automatically put on the defensive because formal complaints have a negative connotation and inherently assume management is guilty until proven otherwise. The burden of proof is on management not the complainant. That is a fact. For those of you who are still nonbelievers, consider this. If you were told by a reliable source that several IG complaints had been filed against CBPO over the past three months, would your perception be positive or negative? See what I mean? And that quite frankly, is the problem.

The problem is the current system allows complainants to jump the chain-of-command and inherently assumes all complainers have substantiated and valid complaints. This, of course, is not always the case. There is no requirement for a complainant to resolve their complaints at a lower level. I think there should be. Which leads to my next point.

Time is money. As civil servants and taxpayers we all need to ensure we spend our time wisely. When upper management has to get involved with problems that could easily be resolved at a lower level—that is not effective time management. For changes to occur, there obviously must be changes

made to the current system in which complaints are initiated, received, and processed. And yes, I have some ideas to modify the current system; however, there are things you and I can do to effect change. The following list should get you started and conjure up even more ideas.

- When you receive a formal complaint, screen it carefully to ensure you have a clear and unmistakable understanding of the real problem. The real problem may not even be with your agency but of a personal nature, i.e., financial hardship, personality conflict, misunderstanding, etc.
- Take every opportunity to educate your customers on the chain-of-command and reassure them most if not all problems can be resolved at the branch chief or lower level. Signs in customer service areas indicating the applicable supervisors are a start; however, articles in the base bulletin and newspaper don't hurt either.
- If a complaint is valid, turn over every stone to get to the root cause of the problem and modify your procedures and training accordingly. Don't make excuses. Admit you goofed and press on.
- Even when a complaint is valid try to resolve it per telecon. A telephone response is much quicker and more efficient; besides, most complainants want to be reassured their concerns are being met and could care less if the response is verbal or written. They just want an answer.
- Always call complainants whether their complaint is valid or not. Capitalize on all opportunities to spread good will and cheer. Go out of your way to show the complainer you are genuinely concerned.

In addition, changes must be made to the current system which (in my opinion) encourages abuse.

For starters, complainants should be required (not encouraged) to try and resolve their complaints at some minimum determined (preferably branch chief) level before filing an IG or action line complaint. We are all taught and periodically reminded to use the chain-of-command from basic training, OTS, ROTC, the academies and throughout our military careers. In fact, it is the cornerstone of our profession. Why then, do we have a different set of rules for IG and action line complainants? Furthermore, should an agency chief be required to respond to an action line complaint from an unhappy spouse if the active duty member isn't complaining? The current system allows this, should it? I, for one, think it shouldn't. As we draw down, this point will be increasingly clearer. Remember, time is money. I could go on, I won't.

One last footnote—even though much of the discussion here pertains to financial management/comptroller, specifically accounting and finance, the circumstances and recommendations could equally apply to CBPO, CCPO, or any other service organization.

If you've forgotten the title of this article it was *Fraud, Waste, and Abuse* although it could very well have been *What is Wrong With the Air Force Complaint System*. We started off with a brief discussion of complaints and talked about resolving them at the lowest appropriate level. A hypothetical situation was presented involving a senior NCO and first-term airman in customer service. The purpose being to get you to think about what could have been done to change the outcome, and the most efficient way to handle that particular situation. We briefly discussed problems with the current system and finally, talked about some things you can do right now to effect change.

Capt Ward is the Chief, Accounting and Finance Branch, Kirtland AFB, New Mexico. He holds a BS in Finance from Central Connecticut State University and a Master's Degree in Public Administration from Troy State University. He is a graduate of Comptroller Staff Officer Course (class 1987) and received the American Society of Military Comptrollers Gold Distinguished Performance Award (Accounting and Finance) in 1990. Prior assignments include Chief, Accounting & Finance Branch at RAF Bentwaters and two tour of duty with the Air Force Audit Agency at Tinker and Torrejon. He is currently vice president and membership chairman for the Rio Grande Chapter of ASMC.





# Managing Resistance to Change: A 90's Challenge

by Capt Anthony L. Hardin

*This new program will never work. Why change, we've done it this way for years. What a dumb idea.* Sound familiar? The above indicators represent one of the most difficult tasks we face as Air Force managers: managing resistance to change. With the on-going and projected changes announced by Secretary Rice and General McPeak, change is a real challenge in the 1990's for managers at all levels. It's not always knowing how to manage the change that helps us succeed; it's knowing how to manage the resistance.

## Change is Difficult

Changing an organization is no easy task. There are hundreds of theories, but there is not one fool-proof formula for success. Machiavelli had it right when he said: *It must be considered that there is nothing more difficult to carry out, nor more doubtful of success, nor more dangerous to handle, than to initiate a new order of things.* —The Prince.

Today, the Air Force is faced with the unavoidable realities of funding cuts and restructuring. To meet these challenges, we are streamlining, delayering, and decentralizing. Consequently, a myriad of changes is taking place at every level. Due to humans' natural resistance to change, it is often difficult to implement.

It is not always poor planning which makes change difficult, rather our inability to recognize and respond to resistance to change. After a decision to make a change is signed, sealed, and delivered, we must give our best effort to make the change work without regard to personal opinions. Ensuring we understand how to minimize resistance helps the change to succeed or fail based on its merit. A good starting point is understanding why most people resist change.

## Why People Resist Change

It's not surprising for even the most innovative of people to be skeptical from time to time about change. Change brings with it the fear of the unknown. *Will we lose our jobs? Will we have to transfer? Will we fail under the new system?* People count on the predictability of the old system and know how to deal with it. Change brings with it a degree of unpredictability.

Some people resist because they don't understand the reasons for the change. In other words, they don't see the big picture and where they fit in. They're never told the *why* for the change; therefore, they create their own reasons which are usually less than complimentary to management. Fortunately, very few people are misoneists. Misoneists

are people with a deep-seeded hatred, fear, or intolerance of change. However, managers should recognize the most pervasive personalities that resist the change process, the author calls them *stumbling blocks*.

## Stumbling Blocks

Stumbling blocks usually develop when there is an information void or a lack of communication which causes different personalities to develop in response to change. We are responsible for recognizing and responding to these personalities which often undermine change. The personalities listed below, accompanied by some oversimplified indicators, can become serious stumbling blocks:

■ **Badmouthers.** Express criticism of change to anyone who will listen, often with little, incorrect, or no facts.

Indicators: *What a stupid idea. The new program will never work.*

■ **Inflexibles.** Often unwilling to try or accept change.

Indicators: *We're not changing the way we do it. We've done it this way for years.*

■ **Overemotes.** Express deep felt emotions about change, such as anger and fear about change. Often view change as a betrayal by management.

Indicators: *It's unfair. We're getting the shaft.*

■ **Vacillators.** Don't know what to think or what to do when change is announced or implemented. Their view or actions are often that of the last person who spoke to them.

Indicators: *It's a good idea. It's a bad idea. We agree with you. We agree with you too.*

■ **Opportunists.** Hoard information about change and choose to use selective information to their advantage instead of to the advantage of the whole.

Indicators: *We'll show you how to do it, but don't tell the others. Sir, we're sure we showed him how to do it, he must have forgotten.*

■ **Brown Nosers.** Enthusiastically oversell the merits of change using few facts, thereby creating suspicion about the change.

## Managing Resistance to Change... (CONTINUED)

Indicators: *This change will improve efficiency 600%. It will solve all of our problems.*

■ **Saboteurs.** May or may not openly oppose change, but quietly undermine it.

Indicators: *We know we told the supervisor we would do it, but we don't need these procedures. We don't know why it didn't work, we followed the procedures to the letter.*

■ **Shadows.** Like to stay in the dark about change (see nothing, hear nothing, know nothing) until action to implement the change is required.

Indicators: *No one told us to start on it. We just found out about it recently, we need more time to implement it.*

### Managing Resistance to Change

The majority of people in organizations quickly become **facilitators**. Our goal is to convert as many stumbling blocks as possible into facilitators. Facilitators work to make the change easier. They seek information to make the change as painless as possible and provide constructive input to make the change work. They allow the change to succeed or fail based on its merit. Turning people into facilitators takes effort. Listed below are some suggestions on how to manage resistance to change:

■ **Provide as much information as possible.** Using facts, we should give them our assessment of how the change will impact their jobs. Don't just tell them what will change. Tell them the things important to them that will not change. Wherever possible, give them reassurance. Let them know who can address questions and concerns. Make sure the persons addressing the questions and concerns are well informed.

■ **Tell them why the change is necessary.** Accentuate the pros but don't ignore the cons. Don't just use generalities, tell them specifically why. If the change has been successful someplace else, tell them about it. Tell them who initiated the change, but do it without any negative commentary or derogatory finger pointing.

■ **Communicate your expectations.** Let people know exactly what is expected of them. People want to know how the change will impact their jobs. To the extent possible, let's communicate how the change fits into the big picture. This action should help lend credence to the change.

■ **Have a question and answer period.** Be sure to answer all of their questions. If we don't know the answer,

let's find it. No question, regardless of its seemingly unimportance, is inconsequential to the person asking the question. Let's make sure our comments are not critical of the change. Remember, most people are already apprehensive; don't add fuel to the fire. Guard against allowing the period to turn into just a complaint session.

■ **Address unspoken concerns.** Some people have the same concerns but never publicly address them. If we have some idea of what these unspoken concerns are then we should address them. Listen carefully to what they are telling us and learn. If the ability to alleviate some of the concerns is within our realm of authority, let's develop a plan for action.

■ **Solicit ideas for implementing the change.** If it's possible to allow input to how the change is implemented, then do so. The more people can participate in the change the sooner they will accept it.

■ **Allow a window of acceptance.** Remember acceptance comes after denial and then anger. This doesn't mean acceptance in terms of implementing the change, but acceptance of the change itself.

### Summary

The Air Force is faced with many unavoidable changes in the 1990's due to funding cuts. Implementing change is difficult but Air Force managers can help minimize the natural resistance to change by understanding why people resist. The goal is to turn stumbling blocks into facilitators by addressing their concerns. Remember the behavior of most stumbling blocks is usually due to some type of fear. Keeping them continually well-informed helps to minimize their fear. Finally, we should manage the resistance instead of letting it manage us. With respect to Machiavelli, change is no easy task, but we as Air Force managers can make it easier by successfully managing resistance to change.

Capt Hardin is Chief of Audit Project Management, Supply, with the Air Force Audit Agency at Wright-Patterson AFB. He holds a bachelor's degree in accounting and a master's degree in business management. He is also a graduate of SOS, CSOC and PMCS. In 1991 he was the AFAA Company Grade Officer of the Year. His prior assignment was as Commandant of Cadets (AFROTC) at NC A&T State University. He is a Certified Acquisition Professional (Level II) as well as a member of the American Society of Military Comptrollers.



FM



# DYNAMIC LEADERSHIP—

## A Prescription for Managing Downsizing in DOD

by Major Thomas Frankenfield

As members of the Department of Defense (DoD), we are all caught in the eye of a storm of change making Desert Storm look like a pleasant day in the park. At a minimum, this new storm will blow away the work environment as we have come to know it. Federal employees who always relied on their "Uncle Sam" as their normal shelters in past storms are realizing this rich uncle is disinheriting them. Now, they have to fend for themselves. What was once a secure government job is no more. The prevalent expression used to describe this setting is *downsizing*. However, in downsizing, all isn't lost.

In DoD's capacity as representative of the President's and the Executive Department's assessment of the national threat and national objectives, it rightfully reflects the needs of the nation. We are cutting our forces and reducing spending. However, the methods of executing the programs involved in this downsizing environment are creating confusion and anxiety in the federal work force unlike any other this author has ever experienced. In spite of this, DoD is not alone with these problems.

Almost every major corporation in the U.S. and companies throughout the world are active participants in this process of downsizing. Like the manipulation of any resource, the changing of human resources includes the potential for both profit and loss. Without a doubt, it's the responsibility of all management, including those at all levels of DoD, to maximize the potential gains while avoiding and minimizing possible losses, especially in the area of human resources.

In my opinion, DoD's primary focus is on cost avoidance with the remaining focus on maximizing spending without concern for human resources. This is indicated in recent studies and initiatives like the *Defense Management Review Decisions (DMRD)*, base closure action and system changes in this downsizing endeavor. The topic of every conversation is money and how much we are going to save. This article will provide some management ideas for DoD leadership to consider in dealing with human resources, while offering management a plan of action to lead the DoD in the near future.

As DoD evolves into the downsizing environment it needs to proceed carefully. Clearly, all that seems to be is not always as it is. This is especially true in respect to the handling of *human resources*. It's not possible to tinker with staffs like we do with engines, computers, tanks, or ships.

David A. Heenan, Chairman and CEO of *Jardine Matheson Holding Ltd.*, when participating in an American Management Association survey of 1,142 recently downsized companies, found the large majority were totally unprepared for the downsizing. Furthermore, he stated that more than a million managers and staff professionals have been eliminated from 1979 to 1990. Without a doubt, they had real problems. Heenan contends that companies almost always reduce or eliminate training and management development programs, and thus severely mortgage the future. Commenting on shrunken organizations, Heenan subsequently stated, ". . . it can transform the head office into an organizational gulag—a repository of demoralized staff members, each anxiously awaiting the next cutback."<sup>1</sup> Frequently, the definitive result has been a noticeable decline in dedication and productivity.

In a recent work focusing on *lay-off survivors*, David Noer stated, *Survivors of downsizing efforts often experience fear, anxiety, depression and guilt. These people also tend to avoid risk and lack organizational commitment.*<sup>2</sup>

These symptoms are exactly what we should anticipate in the DoD. Are we ready to examine them? Are leaders recognizing these symptoms? I doubt it. So, what should we anticipate?

John S. Morgan, in his book on managing change, outlines the four positions very common to an organization in the midst of radical change. Morgan says people exhibit characteristics illustrated by phrases like *Try to Ignore It, Its Inevitable, Hand Wringers*, and *Let's Do It*.<sup>3</sup>

So let's look closely at Morgan's characteristics and apply them to how workers in the DoD should react to the upcoming downsizing.

**Try to Ignore It.** These people hope the cuts and reorganization efforts will go away like a bad dream. I've personally experienced this attitude with the current regionalization of Air Force Accounting and Finance offices. Many of the civilian employees, especially those with the most years of federal service, stated they have been in civil service a long time and have seen changes come and go. These current changes appear to be another group of ideas that will fade away. Morgan calls this group *sleepers*. The common sleeper says things won't change as much as is being advertised and the workforce will ride this one out as they have in the past. These are the employees least likely to be relieved.



**It's Inevitable.** This group tends to look at change as something upper management does which they have no control over. Morgan says they are from the *laissez faire* school. They tend to look at these variations as unwelcome intrusions into their lifestyles. This group often is the first to seek employment elsewhere.

**Hand Wringers.** This is the largest group I've experienced in my job as I assist accounting and finance offices throughout the Strategic Air Command. A few years ago they were the group refusing to believe computers would have a significant impact on the job. They stand on the sidelines and worry. Often these characteristics are most evident in the ones whose jobs are in jeopardy. This group is often the source of rumors because they make unreasonable conclusions on minute details. Finally, this deeply affects output and work flow. They usually trade excessive time worrying during the work day for past productivity.

**Let's Do It.** This is the most proactive group. This small section will lead us out of any forest or difficult situation. They accept change as inevitable and are expected to retrain for the future. A common management view is that we have to spend little attention on this group because they are self starters. Unfortunately, they are the cadre we most need to empower for the future and should be the focus on extensive attention.

Each of the above examples present different challenges for management. We, in DoD, can prepare to handle these changes if we keep our ear to the ground and listen to what these groups are saying to us. According to the famous management author, **Tom Peters**, proactive involvement is truly the way to lead our people in the future.<sup>4</sup> Regardless of the negative comments, the sky is not falling, but the clouds are just moving through in preparation for the sunshine of the new days ahead. We all have the opportunity to foster the problems stated above or make a significant difference as part of the solutions.

So, theory and academia provided great insight. However, the evidence is available and we need to look at another situation. In comments from a recent interview, **Colonel Thomas L. Ross**, Director of Accounting and Finance, Strategic Air Command, demonstrated what involvement means. Col Ross stated that . . . *recently the morale of both the civilian and military accountants throughout the command was slipping as a result of the planned regionalization of accounting and finance services. The best of our lower graded civilians (GS-5 through GS-9) are already starting to leave federal service for jobs in the private sector, leaving the average employees for the future.* This drain is occurring with regionalization actions still over a year away. Plus, since more than half of the installation positions are being cut in the near future, there is little local movement in filling those slots. Finally, there is no relief from the military since the

Air Force Military Personnel Center is using 80% as their ceiling for manning in continental bases.

This led Ross to the conclusion, . . . *there is a danger that my network will start falling apart.* However, Col Ross remains optimistic for the future. He believes it's the supervisor's responsibility to be proactive in these days, while keeping their ears to the ground and their fingers on the pulse of what is happening.<sup>5</sup>

The studies are clear and the evidence is conspicuous. Therefore, it is imperative that we take immediate strong action. The only option available is to embrace the *Let's Do It* personalities, and enthusiastically charge forward.

Financial management is always concerned about the bottom line. In the case of DoD downsizing, the difficult bottom line fact is that if we don't manage change, it will manage us. I am convinced that a proactive and involved approach is the only way the DoD will be able to survive the upcoming years successfully. It is essential for all levels of DoD, from Mr Cheney down to the local shop foreman, to practice vibrant leadership principles. The call is to focus beyond cost savings to the real issues—our people.

Without vibrant leadership practices that infuse vision and hope into the federal job corps we will lose the character of our work force. Downsizing is considered a direct attack on the hearts and minds of our people. It is guaranteed that our people will have the perception that the DoD has failed to live up to its end of their employment understanding if we don't take charge.

After all, the Air Force challenges its people to more than a job. The United States Air Force calls them to *A Great Way of Life*. Where is the balance? Years of dedication will be lost and irreclaimable. Plus, the scars will heal slowly for those who remain. The decision is easy. Management needs to take charge and lead us into the future. This is a prescription for DYNAMIC leadership.

It is obvious that the challenge for DoDs senior leadership is to go beyond our normal management styles to a more *energetic* leadership style. I call this DYNAMIC leadership. Letter by letter, let's look at the qualities essential to our success in the future.

**Dedicated to the Mission.** The dynamic leader shows the work force the importance of sticking to the basics and blazes the path into the future. **Tom Peters** and **Nancy Austin** call it *sticking to the knitting*.<sup>6</sup> It's making sure our people perform their basic duties in an outstanding fashion. National defense responsibilities are usually clear and our focus should be undoubtedly oriented with these responsibilities. As the "3Rs" are the key to education, responsibility orientation is the key to government service. In a recent article on post reorganization management, **Dr Richard Korn** demonstrates this point. He says . . . *senior managers should refocus energies quickly by explicitly translating the company's strategy and purpose into clear objectives for individual work units.*<sup>7</sup>





## DYNAMIC LEADERSHIP... (Continued)

**Yes Attitude Toward Success.** In my opinion, the most important characteristic for the dynamic leader is a *Can Do* attitude. Without question, the power of positive leadership will successfully guide the DoD to future accomplishments. We can't afford to hand reins over to the large group of *gloom and doom* spreaders who will make their prophecies self fulfilling. Regardless of the complaints and the wringing hands, changes are happening. We need to remain positive toward the benefits reorganization will reap and not become obstacles to their accomplishment.

**Networking for the Future.** Teamwork is the key to realizing victory in these areas. In this age, a dynamic management team makes proper connections. It provides synergistic approaches for problem solving. The central idea is to share common problems with colleagues while discovering and sharing solutions. This is using what Peters and Austin call *Management by Wandering Around*.<sup>6</sup> Dynamic DoD leaders need to wander around with the lowest grades. Forget relying on escort officers and aides for feedback. Leaders need to do it themselves.

**Action Oriented.** Without question, new systems for the future work force are not yet developed. However, the dynamic leader must foster these ideas by seeking new ways and challenging others to see the special in the ordinary. John Morgan recommends setting up individual entrepreneurial units with a focus on quality.<sup>3</sup> Doing it the old way is a recipe for failure. Creativity is the translation of vision into action.

**Motivated.** The leader must set a clear and well defined vision for the organization and empower others to buy into it. The intent is to foster the total commitment of employees. This can only happen when the leaders are steering the way through stormy seas. We can't afford to be spectators or coaches. We need to roll up our sleeves and be player-coaches. The work force needs to catch the fever from the boss.

**Innovative.** This is another basic known throughout professional circles. It was best summed by David M. Noer in his article on reorganization survivors. *Supervisors and managers need to share their feelings with others. These can be accomplished by one-on-one meetings, group discussions, or team rebuilding meetings. The key is to facilitate the necessary grieving and emotional release that will allow employees to be productive again. Then the employees must be empowered to charge forward.*<sup>2</sup>

**Customer Oriented.** Customer orientation is another fundamental responsibility of organizational leadership. Every good manager must know their customers. It's critical to know how our operation fits into the bigger piece of the unit's mission. Even those in DoD's highest levels must remember their decisions have a significant impact on the customers on the flight lines, in the ships, in the tanks and day-to-day operations. In fact, dynamic leaders should never forget it.

In some respects the future appears cloudy as we face this downsizing environment. Our challenge is to expect sunshine rather than anticipate rain. These DYNAMIC principles can be significant supports for DoD's future survival.

### BIBLIOGRAPHY

1. Heenan, David A., "The Downside of Downsizing," *Across The Board*, May 1990, pp. 17-18.
2. Noer, David M., "Layoff Survivor Sickness: A Challenge For Supervisors," *Supervisory Management*, March 1990, pp. 3-4.
3. Morgan, John S., *Managing Change, The Strategies of Making Change Work for You*. New York: McGraw-Hill Book Company, 1972.
4. Peters, Thomas J., *Thriving on Chaos*. New York: Knopf, 1988.
5. Ross, Thomas L., Interview, Montgomery, Alabama, 27 Aug 1991.
6. Peters, Thomas J., and Austin, Nancy K., *A Passion for Excellence*. New York: Random House, 1985.
7. Korn, Richard, "When the Dust Settles," *Personnel Administrator*, Jan 1988, pp. 81-82.

Major Frankenfield is Commander, 52nd Comptroller Squadron, Spangdahlem AB. He holds a bachelor's degree in elementary education from Penn State and an MBA from Southern Illinois University. Prior to his present position, Maj Frankenfield was NATO Fiscal Officer at Geilenkirchen GM; and Chief, Management & Computer Applications Division, HQ MAC/ACF, Scott AFB IL. During his eight-year career he managed the Best Cost Office of the Year (1983); was the MAC Cost Officer of the Year (1983); and was the SAC MAJCOM Accounting & Finance Officer of the Year (1990). He is a member of the American Society of Military Comptrollers.



# DEPUTY ASSISTANT SECRETARY, BUDGET



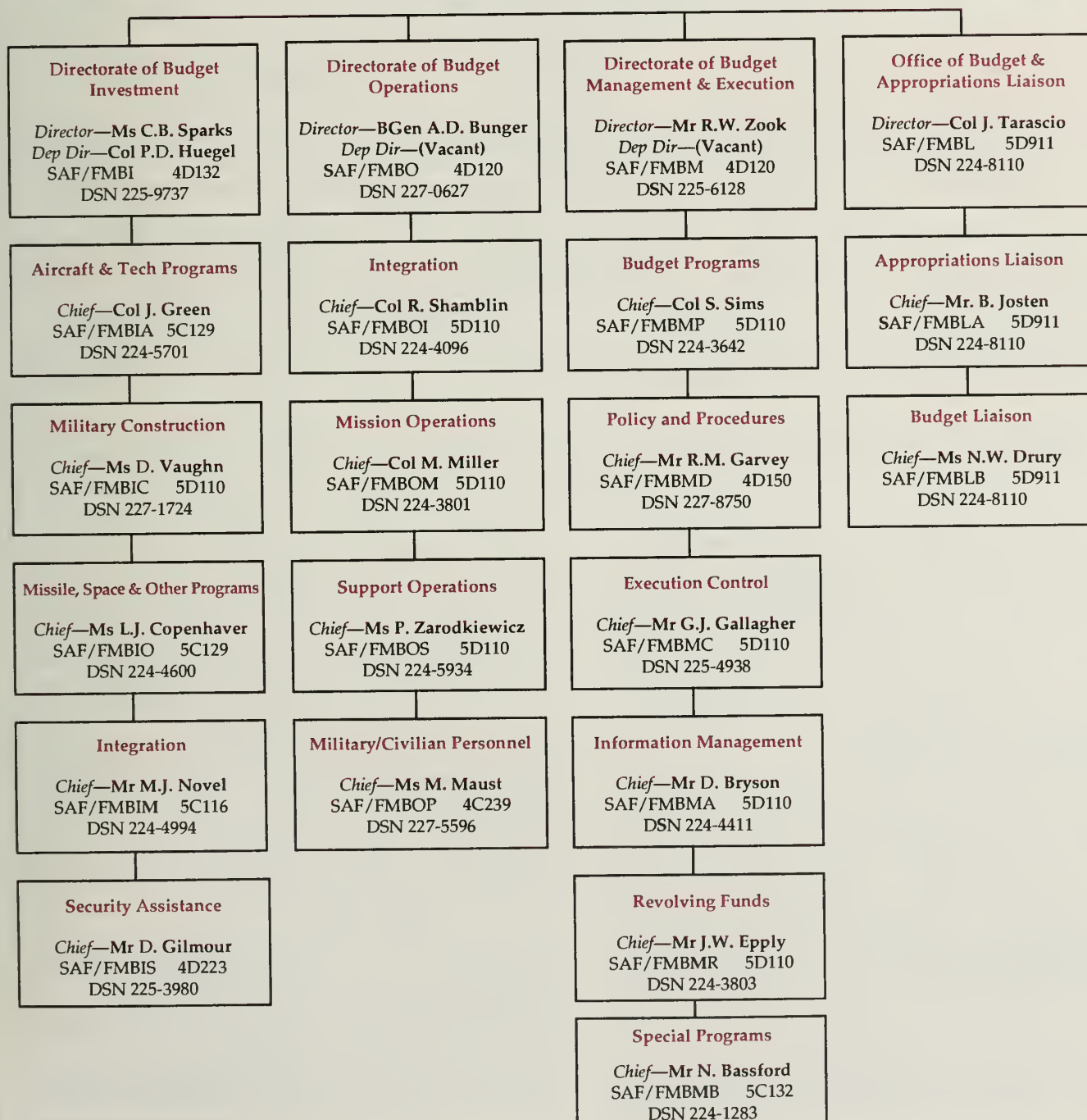
MGen R.F. Swarts

**Maj Gen R.F. Swarts**  
*Deputy Assistant Secretary (Budget)*  
SAF/FMB DSN 225-1875 4D131

**Mr R.D. Stuart**  
*Deputy for Budget*  
SAF/FMB DSN 225-1877 4D131



Mr R.D. Stuart





# DEPUTY ASSISTANT SECRETARY, COST AND ECONOMICS



Mr L.T. Baseman

**Mr LeRoy T. Baseman**  
*Deputy Assistant Secretary  
Cost and Economics*

**Col Bron Prokuski, Jr.**  
*Deputy for Cost and Economics*



Col B. Prokuski

## Technical Director

**Mr John T. Dorsett**  
SAF/FMC-TD 4D167  
DSN 225-5220

## Director of Cost

**Mr John C. Graser**  
SAF/FMCC 4D178  
DSN 227-0734

### Cost Factors Division

*Chief:* Maj Roger Bohnke  
SAF/FMCCF S-403

### AFCAIG Spt Division

*Chief:* Ms Kathy Sowers  
SAF/FMCCC 4D178

### Resource Allocation Spt Div

*Chief:* LTC Ronald V. Philips  
SAF/FMCCA 4D178

### Cost Reporting & Analysis Division

*Chief:* LTC David Melton  
SAF/FMCCR 4D178

## Director of Economics & Business Management

**Col Mell G. Cunningham**  
SAF/FMCE 4D167  
DSN 225-5220

### Business Mgt Division

*Chief:* LTC James Norris  
SAF/FMCEB 4D167

### Economics Division

*Chief:* Mr Steve Cornair (Actg)  
SAF/FMCEE 4D178

## Director of Information Systems Support

**Mr David W. Hinton**  
SAF/FMCI S 403  
DSN 286-5850

## AF Cost Analysis Agency

**Cmdr: Col Ronald P. Daigler**  
**VC: LTC Robert H. Lamontagne**  
AFCAA/CC S 403  
DSN 286-5837

### Space Program Division

*Chief:* Maj Charles R. Avinger  
AFCAA/SP S 403

### Aircraft Program Division

*Chief:* Mr Jay H. Jordan  
AFCAA/AC S 403

### C3I Program Division

*Chief:* Maj Keith Bowman  
AFCAA/CI S 403

### Boosters, Missiles, & Munitions Program Division

*Chief:* Maj Robert West  
AFCAA/MM S 403

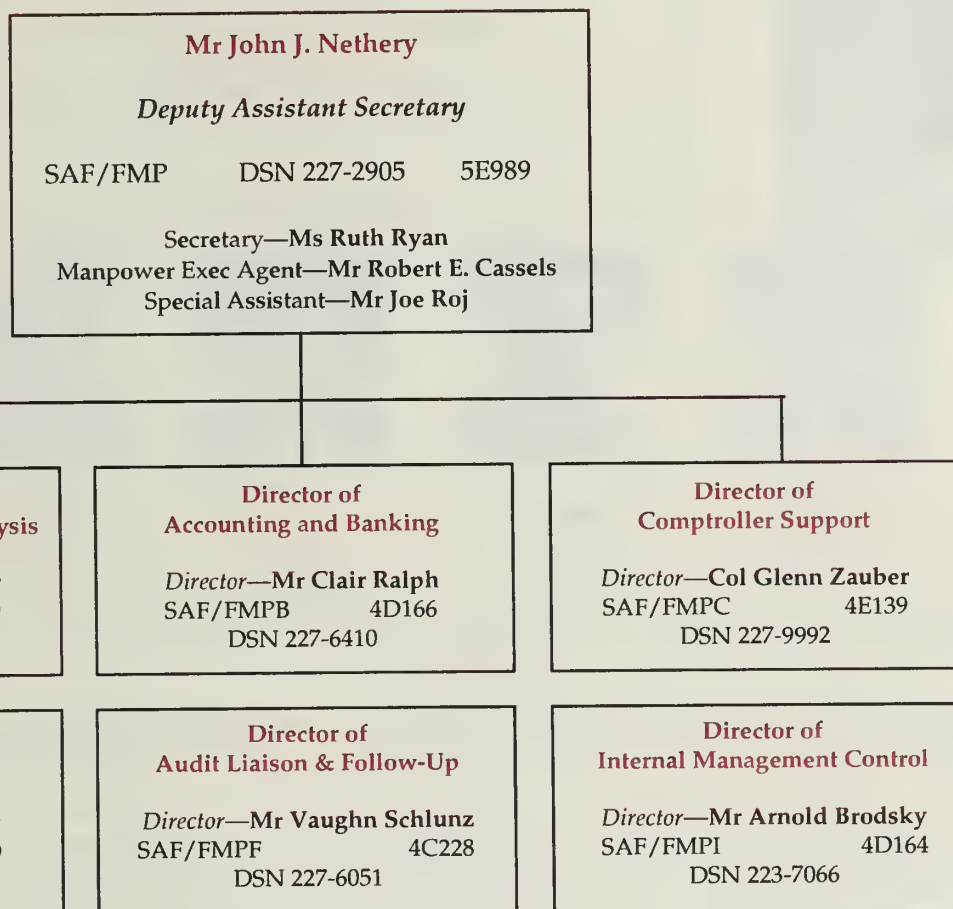
### Program Control Division

*Chief:* LTC (S) Reginald A. Goodman  
AFCAA/PC S 403

# DEPUTY ASSISTANT SECRETARY, PLANS, SYSTEMS, AND ANALYSIS



Mr J.J. Nethery



The Deputy Assistant Secretary (Plans, Systems, and Analysis) supports the Secretary and Assistant Secretary of the Air Force with mission area program analysis and evaluation, manages SAF/FM activities associated with long-range and strategic planning, comptroller support, accounting and banking, audit liaison and follow-up, and internal management controls. It chairs the Financial Management Career Program (FMCP) Policy Council and serves as a member of the Acquisition Professional Development Council.

**Director of Policy Development and Analysis (SAF/FMPA):** This office provides policy and program analysis support to the Secretary, Under Secretary, and Assistant Secretaries and provides a quick reaction assessment capability of Air Force programs. It is responsible for the development and analysis of resource strategies for near- and long-term financial forecasts and provides advice on Air Force policies and actions with respect to mission area requirements, tradeoffs, and priorities, including PPBS issues and weapon system program alternatives. This office serves as a bridge between the Secretariat and Air Staff on PPBS and program development matters.

**Director of Accounting and Banking (SAF/FMPB):** This office provides financial policy and program support to the Secretary, Under Secretary, Assistant Secretaries and Air Staff for accounting and finance systems. It manages the banking, credit union, and Diners Club charge card programs, the Morale, Welfare, and Recreation Appropriated Fund Support program and Financial Management Awards Program. This office serves as a bridge between the Air Staff, DoD Comptroller (Management Systems), Defense Finance and Accounting Service and the MAJCOM comptroller communities for the above activities as well as financial reporting, audit reports, and Anti-Deficiency Act Violation Investigations.

**Director of Comptroller Support (SAF/FMPC):** This office supports the Air Force financial management community in the areas of wartime planning, long-range planning, training/education, personnel development, organizational planning, manpower management and the awards program. This organization serves as the liaison between the Secretariat and the field comptroller communities. Other key activities include office of primary responsibility for Comptroller Executive Sessions and the publication of *The Air Force Comptroller* magazine.

**Chief of FM Executive Services (SAF/FMPE):** This office serves as the Secretariat focal point for SAF/FM mail distribution, civilian and military personnel actions, security, documentation management, supply accounts, information management, and special projects.

**Director of Audit Liaison and Follow-Up (SAF/FMPF):** This office serves as the Air Force's central focal point for all contacts with the General Accounting Office (GAO) and DoD Inspector General (DoDIG) on audit-related matters. It establishes Air Force audit follow-up and resolution policies and procedures; operates and maintains the Air Force internal data-based management system to track and follow-up on audit recommendations until the completion of management action; prepares Air Force input for the DoDIG Semiannual Report to the Congress; initiates the resolution process for disagreements between management and audit officials; and evaluates disagreements that cannot be settled at lower levels to the Under Secretary for decision.

**Director of Internal Management Control (SAF/FMPI):** This office provides policy and planning direction for the internal management control program under the Federal Managers' Financial Integrity Act. The act requires establishment of systems of internal control and an annual Statement of Assurance disclosing material weaknesses.





# AUDITOR GENERAL OF THE AIR FORCE



Mr J.W. Boddie

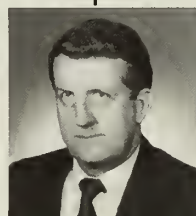
**Mr John W. Boddie**  
*The Auditor General of the Air Force*  
 DSN 224-5626



Mr R.L. Baugh  
 (Arlington VA)  
 226-8026  
**Operations**



Col S. K. Burrell  
 (Pentagon)  
 224-5738  
**Resource Management**



Mr J.R. Crawford  
 (Wright-Patterson)  
 787-6355  
**Acquisition/Logistics Audits**



Mr K.E. Seifert  
 (Norton)  
 876-4071  
**Financial/Support Audits**



Mr J.W. Dorris  
 (Arlington VA)  
 226-8031  
**Field Activities**

## Field Activities Directorate

## Acquisition & Logistics Audits Directorate

### Western Audit Region

(AFAA/FDW)  
 Randolph AFB TX

Elmendorf AFB AK  
 Fairchild AFB WA  
 Hickam AFB HI  
 Kadena AB JA  
 Luke AFB AZ  
 McChord AFB WA  
 Mt Home AFB ID  
 Nellis AFB NV  
 Norton AFB CA  
 Osan AB Korea  
 Randolph AFB TX  
 Travis AFB CA  
 Vandenberg AFB CA  
 Yokota AB JA

### Central Audit Region

(AFAA/FDC)  
 Scott AFB IL

Barksdale AFB LA  
 Cannon AFB NM  
 Davis-Monthan AFB AZ  
 Dyess AFB TX  
 Ellsworth AFB SD  
 Grand Forks AFB ND  
 Holloman AFB NM  
 Keesler AFB MS  
 Little Rock AFB AR  
 Lowry AFB CO  
 McConnell AFB KS  
 Minot AFB ND  
 Offutt AFB NE  
 Peterson AFB CO  
 Scott AFB IL  
 Sheppard AFB TX

### Eastern Audit Region

(AFAA/FDE)  
 Langley AFB VA

Andrews AFB MD  
 Bitburg AB GM  
 Charleston AFB SC  
 Dover AFB DE  
 Griffiss AFB NY  
 K.I. Sawyer AFB MI  
 Lakenheath (RAF) UK  
 Langley AFB VA  
 MacDill AFB FL  
 Maxwell AFB AL  
 McGuire AFB NJ  
 Patrick AFB FL  
 Ramstein AB GM  
 Seymour-Johnson AFB NC  
 Shaw AFB SC

### Materiel Audit Region

(AFAA/QLR)  
 Wright-Patterson AFB OH

Edwards AFB CA  
 Eglin AFB FL  
 Hanscom AFB MA  
 Hill AFB UT  
 Kelly AFB TX  
 Kirtland AFB NM  
 Los Angeles AFB CA  
 McClellan AFB CA  
 Robins AFB GA  
 Tinker AFB OK  
 Wright-Patterson AFB OH

The Auditor General recently completed restructuring the Air Force Audit Agency (AFAA) Regions and the alignment of the Area Audit Offices under them. The restructuring was necessitated by a number of changes including base closures, drawdown of forces in Europe, AFAA manpower reductions, Air Force MAJCOM restructure, HQ AFAA move to the National Capital Region, conversion of all military audit positions to civilian, and, most importantly, a desire to reduce management overhead in the AFAA. The actions associated with the restructuring reduced the number of intermediate headquarters within the AFAA from eight to four.

The new structure, although geographic in composition within the operating commands, maintains a high level AFAA presence at Air Combat Command and Air Mobility Command headquarters and the two MAJCOMs in the San Antonio area. Materiel Audit Region remains functionally aligned with Air Force Materiel Command to provide specialized audits of the unique and critical acquisition and logistical support of weapon systems through their life cycles.

The alignment of AFAA Area Audit Offices under the four new Regions is shown above.

# Defense Finance and Accounting Service— Denver Center



Mr J.S. Nabil

**Mr John S. Nabil**  
*Director, Denver Center*  
DFAS-DE/D DSN 926-7461

**Mr Jerry Coleman**  
*Principal Deputy Director, Denver Center*  
DFAS-DE/DD DSN 926-7463



Mr J. Coleman

**Deputy for  
Security Assistance**

Mr J. McQuality  
DFAS-DE/F 926-6391

**Deputy for  
Policy & Network Operations**

Brig Gen G. Hahn  
DFAS-DE/P 926-7181

**Directorate of  
Plans**

Director—Mr L. Conrad  
DFAS-DE/M 926-7541

**Directorate of  
Support Services**

Director—Mr E. Mankey  
DFAS-DE/W 926-7545

**Finance and Accounting  
Consolidation Office**

Director—Col C. Marsh  
DFAS-DE/DDC 926-6788

**Directorate of Departmental  
Accounting Operations**

Director—Mr Z. Gaddy (Actg)  
DFAS-DE/A 926-7748

**Comptroller**

Director—Mr R. Koebert  
DFAS-DE/C 926-7626

**Directorate of  
Information Management**

Director—Mr. H. Wheeler  
DFAS-DE/S 926-7541

**Directorate of  
Military Pay Operations**

Director—Mr R. Swenka  
DFAS-DE/J 926-7112

**Directorate of  
Civilian Pay Operations**

Director—Mr G. Raisio  
DFAS-DE-N 926-6605

**Office of  
General Counsel**

Director—Mr J. Montgomery  
DFAS-DE/DG 926-7514

**DoD Standard Retiree  
Annuitant Pay System  
Implementation Office**

Director—Mr F. Whittier  
DFAS-DE/DDA 926-6835

**Directorate of  
Retired Pay Operations**

Director—Mr W. Honas  
DFAS-DE/R 926-7011

**Directorate of  
Debt & Claims Management**

Director—Mr R. Ledford  
DFAS-DE/Y 926-6418

**Directorate of  
Human Resources**

Director—Mr J. Hohman  
DFAS-DE/H 926-6472

**Transition  
Management Office**

Director—Mr S. Young  
DFAS-DE/DDT 926-6788

**Public Affairs**

Director—Ms L. Winkler  
DFAS-DE/U 926-7741





# STANDARD SYSTEMS CENTER



Mr Foley

*Director of Financial Management  
and Comptroller Systems*

**Mr Pat Foley**

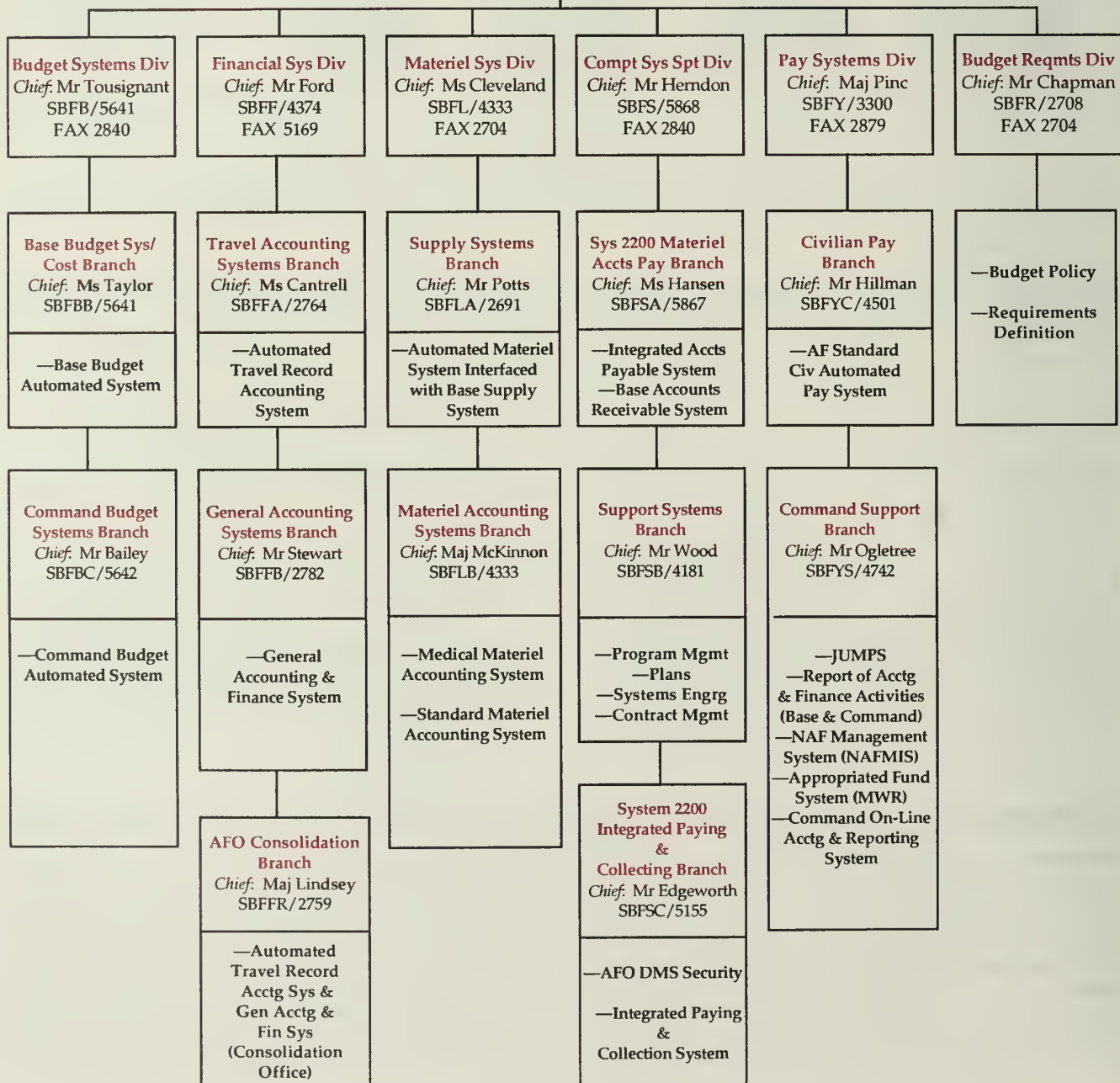
DSN 596-4181

*Deputy Director*

**Lt Col Wall**

FAX 596-5169

**Plans & Programs Division (DFAS-DE/M)**  
DFAS-DE/SSC/SBF (Liaison Office)  
Ms Overton/DSN 926-6681



# Financial Management Career Program Policy Council



*Senior Advisor*  
Mr John W. Beach  
SAF/FM



*Chairman*  
Mr John J. Nethery  
SAF/FMP



*Co-Chairman*  
Mr John W. Boddie  
SAF/AG



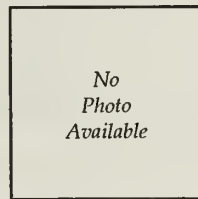
*Personnel Representative*  
Mr Pat L. Schittulli  
AF/DPC



*Cost Representative*  
Mr LeRoy T. Baseman  
SAF/FMC



*Budget Representative*  
Mr Robert D. Stuart  
SAF/FMB



*AFMC Representative &  
Position/PEP Panel Chair*  
Mr Thomas L. Miner—AFMC/FM



*Operating Cmd Rep*  
Col Joseph A. Campione  
ACC/FM



*Operating Cmd Rep*  
Col Dennis R. Samic  
ATC/FM



*T & D Panel Chair*  
Ms Cathy B. Sparks  
SAF/FMBI



*TPS Panel Chair*  
Ms Donna J. Back  
ASD/FM



*Prgm Effectiveness Panel Chair*  
Mr Jerry Dorris  
AFAA/FD

## Support Members



*DFAS Representative*  
Mr Jerry Coleman  
DFAS-DE



*Executive Agent (Acting)*  
Mr Vaughn Schlunz  
SAF/FMPF



*Career Program Director*  
Mr H.E. (Ed) Park  
AFCPMC/DPCMA



*Manpower Exec Agent*  
Mr Robert E. Cassels  
SAF/FMP

## PALACE TEAM—AFCPMC/DPCMA—DSN 487-6450

*Chief, Training & Development*  
(Vacant)

*Chief, Referral/PEP Support*  
Mr. Ronald E. Sheppard

*Chief, Total Person Score*  
Mr Jim H. Chapman

*Acctg & Finance/T & D Support*  
Ms Peggy D. Guttierrez

*Budget/TPS Support*  
Mr Kermit Fritz

*Cost/PAQ Support*  
Ms Karen R. Johnson

*Audit/APDP Support*  
Mr James L. Nelson

*Position/PAQ/CB Support*  
Ms Cyndi A. Heath

*Program Effectiveness Support*  
Mr John F. Gonzales

*Data Automation Support*  
(Vacant)





### Executive, Administrative, or Dual-Function Officers

SAF/FM	Maj J. Dougherty .....	225-9134
SAF/FMB	Maj B. McCarroll .....	225-1875
SAF/FMC	Maj J.M. Doody .....	227-5313
SAF/FMM	Ms B. Dudka .....	225-2635
SAF/FMP	Ms R. Ryan .....	227-2905
ACC	Capt P.W. Dragon .....	574-3112
AFAA	LTC (S) R.E. Spath .....	224-5626
AFCC	Capt M.A. Young .....	576-5989
AFIC	CMS (S) R.L. Lemery .....	969-2866
AFMC	Maj E.V. Michailoff .....	787-2443
AFSPACECOM	Capt M. Lo Grasso .....	692-3792
AMC	Capt A.T. Kitt .....	576-3337
ATC	Capt B. Dass .....	487-2161
AU	Capt W.W. Goss, Jr. ....	493-5633
PACAF	Capt T.A. Grimes .....	449-6931
USAFE	Maj (S) C. Fred Witter .....	480-6437

### SECRETARY OF HONORABLE

### Assistant Secretary Financial Management (S)

**Assistant Secretary  
Principal Deputy  
Deputy for Special Projects  
Military Assistant  
Executive Officer  
Exec for Enlisted Matters**

(DSN Phone Numbers Used)

### Deputy Assistant Secretary, Budget (SAF/FMB)

Dep Asst Secy	Maj Gen R.F. Swarts .....	225-1875
Dep for Budget	Mr R.D. Stuart .....	225-1877

### Major Commands

ACC  
AFIC  
AFMC  
  
AFSOC  
  
AFSPACECOM  
AMC  
  
ATC  
AU  
PACAF  
USAFE

### Financial Management/ Comptroller

Col J.A. Campione .....	574-3112
Col J.G. Tattini .....	969-2866
BG J.M. Nauseef .....	787-6781
Col J.P. Morris .....	579-2292
Col D.H. Owen .....	692-3791
Col E.G. Odgers .....	576-3337
Col D.R. Samic .....	487-2161
Col E.W. Wakeham .....	493-7535
Col J.F. Dougherty .....	449-9850
Col J.H. Mechanic .....	480-6437

### Financial Analysis

Col G.P. McElroy .....	574-4656
LTC(S) S.M. Passarello .....	969-2866
Col P.G. Stauder (Budget) .....	787-3272
(Vacant) (Cost) .....	787-4153
Mr W.S. Rone (Budget) .....	579-2292
Maj J.V. Warner (Cost) .....	579-2292
Col R.G. Jones .....	692-2528
Col R.W. Wood (O&M) .....	576-2023
LTC M.D. Holdcraft (ASIF) .....	576-4648
Col M. Foster .....	487-5100
Mr C.W. Wright .....	493-5781
Col C.W. Martin .....	449-0227
Col B.E. Peters .....	480-6463

### Field Operating Agencies

AFAA  
AFCC

(See Page 16)

Mr P. Jones .....	576-5989
-------------------	----------

AFDW  
AFMWRA  
AFNEWS  
AFOTEC  
AFRES  
NGB (Pentagon)  
(Andrews)  
USAFA

Mr G. Cava .....	225-6624
Col R.J. Eyermann .....	487-7500
Mr W.T. Slick .....	945-6244
Maj T.E. Gardner .....	246-5633
(Vacant) .....	497-1376
Col G. Gallimore .....	225-3877
Col W.T. Athas .....	858-8011
Col F.G. Kennedy .....	259-2772

Mr K.O. Harzman (Budget) .....	576-6225
LTC M.E. Cvitanovich (Cost) .....	576-5661
Mr K. Payne .....	225-4610
None .....	
SMS R. Altman .....	945-6244
Ms E.L. Sanchez .....	246-5633
Mr W.H. Colson, Jr. ....	497-1390
LTC T. Koch .....	225-0885
LTC F. Templon .....	858-8031
Maj R.L. Virost .....	259-2770

**E AIR FORCE****d B. Rice****the Air Force,  
and Comptroller****)**

**B. Donley.....223-6457**  
**W. Beach .....227-4464**  
**L. Haines .....785-2527**  
**T. Marlow ....227-1974**  
**C. Sullivan ..227-5065**  
**M. Calhoun ...224-5437**

**Management Systems Deputy  
(SAF/FMM)****Deputy Mr A.E. Fitzgerald .....227-7832****Deputy Assistant Secretary,  
Cost and Economics (SAF/FMC)**

**Dep Asst Secy Mr L.T. Baseman .....227-5311**  
**Dep for Cost & Econ Col B. Prokuski, Jr. ....227-5311**

**Deputy Assistant Secretary,  
Plans, Systems, and Analysis  
(SAF-FMP)****Dep Asst Secy Mr J.J. Nethery .....227-2905****Financial Services (AF)**

**Col (S) R.C. Ilardi .....574-4871**  
**Maj D.E. Arnold .....969-2348**  
**Col C.P. Taylor .....787-6436**

**Maj F.J. Lokey .....579-2812**

**Mr W.F. Bradley .....692-3721**  
**Col J.C. Wolfe .....576-4232**

**Mr S. Griffith .....487-2527**  
**TBD .....None**  
**Col C.E. Daugherty .....449-9228**  
**Col C.L. Bouboulis .....480-7260**

**Defense Accounting Office**

**To Be Determined .....**  
**TBD .....**  
**TBD .....**

**TBD .....**

**Mr R.W. Martin .....692-3720**  
**Mr G.O. Grimstad .....576-2924**

**TBD .....**  
**None .....**  
**TBD .....**  
**TBD .....**

**TBD .....**  
**TBD .....**  
**TBD .....**  
**Mr G.J. Morgan.....259-3161**

**AF Audit Agency Rep**

**Mr R.D. Merryman .....574-7234**  
**Mr R. Guajardo .....487-6778**  
**Mr E.J. Scott.....787-5439**

**Mr C.W. Barrass .....968-4984**

**LTC T.W. Chambers .....692-7291**  
**Mr G.L. Chalcraft, Jr. ....576-6875**

**Mr R. Guajardo .....487-6778**  
**Mr J.J. Esposito .....493-2469**  
**Mr M.D. Marcussen .....449-1551**  
**LTC K.K. Links .....489-7513**

**Mr A. C. Giancola (Actg). ....576-6875**

**LTC M.D. Pesola .....858-5391**  
**Mr R. Guajardo .....487-6778**  
**Mr J.L. Sommer .....945-8614**  
**Mr P.C. Rolfe .....246-5503**  
**Mr J.W. Salter, Jr .....468-2806**  
**LTC M.D. Pesola .....858-5391**  
**LTC M.D. Pesola .....858-5391**  
**LTC T.W. Chambers .....692-7291**

**Mr J.F. McKeon .....576-5096**

**LTC K.W. Stith .....297-4562**  
**Mr D. Ball .....487-5445**  
**MSgt M. Wiljakainen .....945-6244**  
**None .....**  
**Mr L.A. Collier .....497-1432**  
**None .....**  
**Maj C. Warren (Actg) .....858-8035**  
**LTC T.A. Gagnon .....259-3160**





# Key Comptroller Personnel

## AIR COMBAT COMMAND

Barksdale AFB LA  
Beale AFB CA  
Bergstrom AFB TX  
Cannon AFB NM  
Carswell AFB TX  
Castle AFB CA  
Davis-Monthan AFB AZ  
Dyess AFB TX  
Eaker AFB AR  
Ellsworth AFB SD  
England AFB LA  
Fairchild AFB WA  
F.E. Warren AFB WY  
George AFB CA  
Grand Forks AFB ND  
Griffiss AFB NY  
Holloman AFB NM  
Howard AFB PM  
Keflavik IC  
K.I. Sawyer AFB MI  
Langley AFB VA  
Loring AFB ME  
Luke AFB AZ  
MacDill AFB FL  
McConnell AFB KS  
Minot AFB ND  
Moody AFB GA  
Mountain Home AFB ID  
Myrtle Beach AFB, SC  
Nellis AFB NV  
Offutt AFB NE  
Pope AFB NC  
Seymour Johnson AFB NC  
Shaw AFB SC  
Tyndall AFB FL  
Whiteman AFB MO  
Wurtsmith AFB MI

## Financial Management/ Comptroller

LTC N.G. Lane ..... 781-3237  
Maj R.J. Hewer ..... 368-2225  
Capt S.H. Kennedy ..... 685-3326  
Maj J.L. Wolfe ..... 681-2732  
LTC L.G. McCoy ..... 739-5413  
Maj J.C. Mack, Jr. .... 347-2375  
Maj T.A. Sander ..... 361-5801  
Maj R.L. Woody ..... 461-2079  
Capt T.D. Stratton ..... 721-7235  
LTC R.D. Zimmerman ..... 675-1499  
(Vacant) ..... 683-2367  
Maj J.F. Christina, Jr. .... 657-2418  
Maj P.M. Coley ..... 481-3541  
Maj J.F. Conroy ..... 353-3478  
Maj R. Anderson ..... 362-4815  
Maj S.J. Ludemann ..... 587-4125  
Maj C. Flores ..... 867-5107  
Maj D.R. Keays ..... 284-5509  
Maj S.C. Tye ..... 450-4560  
Maj H.A. Forestier ..... 472-2203  
Maj L.E. Trower ..... 574-2273  
Maj H. L. Reidler ..... 920-6175  
LTC J.L. Bailey, Jr. .... 853-7007  
Maj R.B. Weathers ..... 968-5187  
LTC C. Hester ..... 743-3223  
Maj H.J. Phillips ..... 453-3059  
Maj C.L. Thomas ..... 460-3626  
Maj J.R. Thalacker ..... 857-2275  
Capt T.M. Freeney ..... 748-7057  
Col (S) C.F. Latzke ..... 682-2593  
LTC D. Wagner ..... 271-6327  
LTC K.J. Glover ..... 486-4220  
LTC L.O. Spencer ..... 488-6426  
LTC E.R. Smith, Jr. .... 965-2345  
LTC C.R. Blauw ..... 523-3265  
LTC D.W. Henney, III ..... 975-5441  
Maj A.L. Taylor, Jr. .... 623-6751

## Financial Analysis

Mr C. Colvin ..... 781-3981  
Capt J.L. Stone, Jr. .... 368-2229  
Capt M.K. Fitzpatrick ..... 685-3327  
Capt E.F. Ramos ..... 681-4572  
Capt K.L. Polyak ..... 739-7552  
Maj K.B. Durrer ..... 347-4150  
Capt R.J. Conley ..... 361-4567  
Mr M.A. Ray ..... 461-2024  
None .....  
Maj J.R. Schrock ..... 675-1498  
(Vacant) ..... 683-2226  
Mr R. Wellman ..... 657-5695  
Mr T. Oligschlaeger ..... 481-3981  
Maj C. D. Redd ..... 353-2440  
Capt K. Kauffeld ..... 362-4568  
(Vacant) ..... 587-3001  
Maj D.G. Smith ..... 867-5303  
Capt D.V. Rath ..... 284-4201  
Mr S. Boston ..... 450-7491  
Capt M.L. Manyweather ..... 472-2357  
Capt I.M. O'Neill ..... 574-7215  
Capt M.R. Lunn ..... 920-2490  
Mr D.N. Rowe ..... 853-3526  
Mr S.J. Macrina ..... 968-4567  
Mr M. Beckham ..... 743-3231  
Capt E.S. Gutzait ..... 453-3050  
(Vacant) ..... 460-3567  
Mr D.D. Schreiner ..... 857-2161  
Capt L. E. Escobar ..... 748-7729  
Capt M. Roberts ..... 682-9836  
Mr R. Stone ..... 271-5474  
Capt B.E. Kannarr ..... 486-2581  
Capt S. Streets, Jr. .... 488-6424  
Capt C.A. Smith ..... 965-2151  
Capt D. Durano ..... 523-2802  
Mr D.J. Sparks ..... 975-3171  
Mr D.E. Brown ..... 623-6473

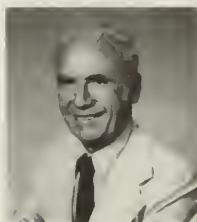
## AIR UNIVERSITY

Maxwell AFB AL  
Wright-Patterson AFB OH

TBD .....  
Mr R.E. McCarthy ..... 785-3045

Mr R.W. Croley ..... 493-3390  
Mr L.M. Slough ..... 785-3045

## MEMORIES



Can you remember this team? From October 1972 until September 1980 Mr Steve Canton was the Editor of this magazine and Claire Claysmith was the Editorial Assistant. This magazine only had two editors in 25 years. The magazine will have a new editor starting its 26th year.



# By Major Commands & Bases

## Financial Services (AF)

Capt J. Alleva .....	781-4674
Capt (S) T. Pitts .....	368-2180
None .....	
Capt S.F. Karper .....	681-2498
Mr D.J. McNaught .....	739-7474
Lt C.A. Lesinski .....	347-2448
Capt C.N. Hanks .....	361-5803
Capt J.M. Lott .....	461-5551
None .....	
Capt C. Kubick .....	675-1551
Lt V. Smith .....	683-5689
Capt N.V. Lowe .....	657-2155
Capt D.R. Carlson .....	481-3811
Capt R.P. Haines, Jr. ....	353-2436
Capt J. Quigley .....	362-4850
(Vacant) .....	587-3112
Capt S.H. Faulring .....	867-7164
SM Sgt L. Tanner .....	284-5041
Lt T.J. Arnold .....	450-4560
Lt J.L. Lindsey .....	472-1052
Capt A.K. Holt .....	574-3426
Capt B.J. English .....	920-6177
Lt S.R. Salyers .....	853-6033
Capt C.A. Frey .....	968-5458
Lt C. Bagadiong .....	743-3223
Lt N.E. O'Rourke .....	453-3060
Capt J.C. Lane .....	460-3294
Capt B.M. Heisler .....	857-2074
Capt T.D. Brown .....	748-7965
Capt J. Montgomery .....	682-2513
Maj J. Perkins .....	271-3030
Lt P.L. Bullard .....	486-2338
Capt R.G. Jones .....	488-6208
Capt H.B. Rice .....	965-2318
Capt A.J. Lynch .....	523-2300
Capt P.L. Sinopoli .....	975-3482
Capt J.E. Coulahan, Jr. ....	623-6002

## Defense Accounting Office

To Be Determined .....	781-4674
TBD .....	368-2180
None .....	
TBD .....	681-2498
TBD .....	739-7474
TBD .....	347-2448
TBD .....	361-5803
TBD .....	461-5551
None .....	
TBD .....	675-1551
TBD .....	683-5689
TBD .....	657-2155
TBD .....	481-3811
TBD .....	353-2436
TBD .....	362-4850
TBD .....	587-3112
TBD .....	867-7164
TBD .....	284-5041
TBD .....	450-4560
TBD .....	472-1052
TBD .....	574-3426
TBD .....	920-6177
TBD .....	853-6033
TBD .....	968-5458
TBD .....	743-3223
TBD .....	453-3060
TBD .....	460-3294
TBD .....	857-2074
TBD .....	748-7965
TBD .....	682-2513
TBD .....	271-3030
TBD .....	486-2338
TBD .....	488-6208
TBD .....	965-2318
TBD .....	523-2300
TBD .....	975-3482
TBD .....	623-6002

## AF Audit Agency Rep

Mr C.M. Tingle .....	781-5249
Mr F.B. Wulsin .....	837-2765
Mr J.D. Farinelli .....	487-6196
Mr J.P. Kadle .....	681-2991
Mr D.M. French .....	461-5551
Mr F.B. Wulsin .....	837-2765
Mr B.C. Carpenter .....	361-5518
Mr D.M. French .....	461-5551
Mr J.R. Miller .....	731-3781
Mr P.W. Town .....	675-5750
Mr C.M. Tingle .....	781-5249
Mr D.H. Cole .....	657-2586
Mr P.W. Town .....	675-5750
Capt W.L. Sanders .....	876-4878
Mr T.A. Renner .....	362-5006
Mr G.E. Sisson .....	587-4776
Mr K.J. Jennings .....	867-3767
Mr D.A. Frankenstein .....	574-7021
Mr D.A. Frankenstein .....	574-7021
Mr T.G. Barton .....	472-2579
Mr D.A. Frankenstein .....	574-7021
(Vacant) .....	440-3609
Mr K.M. Fuglestad .....	853-7041
Mr C.W. Barrass .....	968-4984
Mr D.D. Lusebrink .....	743-4026
Mr L.E. Kobes .....	453-2841
Mr M.L. Simmons .....	673-3670
Mr P.W. Criner, Jr. ....	857-2721
Mr B.W. Knepper .....	965-2978
Mr J.E. Schostag .....	682-6915
Mr S.R. Jordan .....	271-6181
Mr D.H. Thompson .....	488-5281
Mr D.H. Thompson .....	488-5281
Mr B.W. Knepper .....	965-2978
Mr B.G. Hudgins .....	872-3148
Mr S.R. Jordan .....	271-6181
Mr T.G. Barton .....	472-2579

Capt D.J. Stewart .....	493-5358
Mr R.M. Keihl .....	785-3294

Mr C.W. Trull .....	493-5343
None .....	

Mr J.J. Esposito .....	493-2469
Mr S.A. Westhoff .....	787-4940

## MEMORIES



Does anyone remember Mr Joseph P. Popple when he first started working for the Comptroller of the Air Force in the then Budget Management Division (ACBM)?

Recognize the past Executive Director of the ASMC when he was a Colonel and had the job of Assistant Comptroller of the Air Force?—Col Ed W. Edmonds (Ret).





# Key Comptroller Personnel

	Financial Management/ Comptroller	Budget and * Cost
<b>AIR FORCE MATERIEL COMMAND</b>		
AEDC, Arnold AFB TN	Col C.L. Milhiser ..... 340-5530	Mr R. Huskey ..... 340-5606
AFDTC, Eglin AFB FL	Col C.G. Reid ..... 872-3013	* Maj J. Wallace ..... 340-5604
AFFTC, Edwards AFB CA	Col J.V. Price ..... 527-3710	Mr J.R. Corbitt ..... 872-5398
AGMC, Newark AFB OH	Mr D.R. Baker ..... 346-7331	* Mr J.R. Corbitt ..... 872-5398
AL, Brooks AFB TX	Mr L.E. Lint ..... 240-3599	Mr J.L. Dodson ..... 527-2920
AMARC, Davis-Monthan AFB AZ	Mr R. Roden ..... 361-4969	* Mr L.W. Ingram ..... 527-9596
ASC, Wright-Patterson AFB Oh	Col J.G. Seaux ..... 785-5917	Mr S.L. Foran ..... 346-7267
ESC, Hanscom AFB MA	Col F. Eppler ..... 478-5161	* Mr D. Cramer ..... 346-7854
HSC, Brooks AFB TX	Col B.J. Cory ..... 240-2802	Mr M. Bilbrey ..... 240-3667
OC-ALC, Tinker AFB OK	Mr E.R. Zschiesche ..... 336-2029	* Mr J.L. Stein ..... 240-3629
OO-ALC, Hill AFB UT	Mr G.L. Mortensen ..... 458-5076	Mr D. Foster ..... 361-5096
PL, Kirtland AFB NM	Col J.S. Armbrust ..... 246-9733	* Mr D. Foster ..... 361-5096
RL, Griffiss AFB NY	Mr A. Sisti ..... 587-3507	Mr T.L. Frye ..... 785-2770
SA-ALC, Kelly AFB TX	Mr E. Riojas, Jr. .... 945-7234	* Mr D.J. Vogel ..... 785-6483
SM-ALC, McClellan AFB CA	Mr E. Ugarkovich ..... 633-6410	LTC D. Price ..... 478-5173
SMC, Los Angeles AFB CA	Col G.J. Palumbo ..... 833-0188	* Col W. Marsch ..... 478-2677
WL, Wright-Patterson AFB OH	Mr T. Johnson ..... 785-2294	Maj W.G. Pazeretsky ..... 240-2403
WR-ALC, Robins AFB GA	Col C.R. Wallace ..... 468-5751	* Maj (S) O.B. Mercer ..... 240-3261
645 CPTS, Wright-Patterson AFB OH	Col M.B. Cooke ..... 787-2516	Mr C.B. Wheeler ..... 336-3336
		* Mr C.B. Wheeler ..... 336-3336
		Mr T. Browning ..... 458-5042
		* Mr N. Richins ..... 458-4667
		LTC E. Tull ..... 246-0890
		* Mr E. Beenhouwer ..... 246-5775
		Mr J. O'Halloran ..... 587-3509
		* Mr A. Sisti ..... 587-3507
		Mr S. Lumpkins ..... 945-3011
		* Mr J. LaHue ..... 945-6354
		Mr J.M. Anderson ..... 633-6125
		* Mr J.E. Hall ..... 633-1140
		Mr G.N. Heydinger ..... 833-1316
		* Mr G.N. Heydinger ..... 833-1316
		Mr J. Gilmore ..... 785-5557
		* Maj C. Wolosz ..... 785-2005
		Mr H. Frank ..... 468-5644
		* Mr J.T. Jones ..... 468-2946
		Mr L.K. McLaughlin ..... 787-7387
		* Mr J.M. Smith ..... 787-7083

\* Denotes Cost Personnel

## MEMORIES



Do you remember these Generals from back when they were Executive Officers to the Comptroller of the Air Force? Maj Gary Hahn (left) was Exec to Lt Gen C.E. Buckingham in 1977 and Lt Col Finan (right) was Exec to Lt Gen Hans H. Driessnack in 1979.



# By Major Commands & Bases

## Financial Services (AF)

## Defense Accounting Office

## AF Audit Agency Rep

Capt A. Richardson .....	340-4356	To Be Determined .....	340-4356	Mr B.G. Hudgins .....	872-3148
Maj R.M. Smith .....	872-4356	TBD .....	872-4356	Mr B.G. Hudgins .....	872-3148
Mr D.D. Nelson .....	527-4416	TBD .....	527-4416	Mr C.E. Atkinson, Jr. ....	527-2030
Mr M.J. Patrick .....	346-7611	TBD .....	346-7611	Mr S.A. Westhoff .....	785-6214
Mr L. Martinez .....	240-3667	TBD .....	240-3667	Mr J.D. Farinelli .....	487-6196
Mr K. Andrews .....	361-5433	TBD .....	361-5433	Mr B.C. Carpenter .....	361-5518
None .....		None .....		Mr S.A. Westhoff .....	785-6214
LTC L. Seifert .....	478-3060	TBD .....	478-3060	Maj P.L. Perkins .....	478-5214
Maj C. Artis .....	240-3800	TBD .....	240-3800	Mr J.D. Farinelli .....	487-6196
Mr G.J. Stearns .....	339-2001	TBD .....	339-2001	Mr J.B. Jackson .....	339-2835
Maj V. Rampley .....	458-4833	TBD .....	458-4833	Mr G.L. Carlson .....	458-6272
None .....		None .....		Mr P.C. Rolfe .....	246-5503
Mr J. Iselo .....	587-3402	TBD .....	587-3402	Mr G.E. Sisson .....	587-4776
Mr A. Fatkin .....	945-6354	TBD .....	945-6354	Mr J.L. Sommer .....	945-8614
Maj S. Alston .....	633-6343	TBD .....	633-6343	Mr M.A. Bartlett .....	633-6431
LTC N.R. Lechtenberg .....	833-6112	TBD .....	833-6112	Mr S.D. Page .....	833-0414
Mr J. Gilmore .....	785-5557	TBD .....	785-5557	Mr S.A. Westhoff .....	785-6214
Mr B. Brown .....	468-3816	TBD .....	468-3816	Mr J.W. Salter, Jr .....	468-2806
LTC R.J. Kowalske .....	787-3816	TBD .....	787-3816	Mr S.A. Westhoff .....	785-6214

## MEMORIES



Recognize this major? It's Col Chuck Martin (Ret), the greatest individual supporter of this magazine throughout the years.

Hasn't changed much has he? It's Col Jack Mechanic when he was a Captain—photo was taken when he received the DEAC award in 1975.





# Key Comptroller Personnel

## Financial Management/ Comptroller

## Financial Analysis

### AIR FORCE SPACE COMMAND

Clear AFS AK  
Falcon AFB CO  
Onizuka AFB CA  
Patrick AFB FL  
Peterson AFB CO  
Thule AB GL  
Vandenberg AFB CA  
Woomera AS AS

None .....  
Maj R. Wonson ..... 560-5102  
Capt D. Tolbert ..... 561-3181  
LTC D.L. Rosell ..... 854-7218  
Maj F. Dudek ..... 692-4633  
Capt K. Magner ..... 834-1211-2680  
LTC M. Goble ..... 276-9733  
Capt D. Bailey ..... 730-1350 Drop 1

TSgt B.K. Anderson ..... 317-585-6443  
Mr L. Taliaferro ..... 560-5103  
Sgt Y. Hanickel ..... 561-4515  
Mr P. Blucker ..... 854-4231  
Mr J.B. Humberger ..... 692-4330  
None .....  
Maj J.D. Chambers ..... 276-5961  
None .....

### AIR MOBILITY COMMAND

Altus AFB OK  
Andrews AFB MD  
Charleston AFB SC  
Dover AFB DE  
Grissom AFB IN  
Hurlburt Fld FL  
Kirtland AFB NM  
Lajes Fld PO  
Little Rock AFB AR  
Malmstrom AFB MT  
March AFB CA  
McChord AFB WA  
McGuire AFB NJ  
Norton AFB CA  
Plattsburgh AFB NY  
Scott AFB IL  
Travis AFB CA

Capt J.D. Weidert ..... 866-6413  
Maj D.A. Rye ..... 858-5736  
Maj D.T. Wells ..... 673-3772  
LTC S.A. Moorhouse ..... 445-4447  
Maj E. Benson ..... 928-3699  
Maj K.L. Tew ..... 579-4030  
Maj W.J. Heath, Jr. .... 246-7296  
Maj R.W. Rush ..... Ext 4212  
Maj H.P. Fagan ..... 731-6787  
Maj R.M. Wainwright ..... 632-4176  
LTC M. Dunbar, Jr. .... 947-5230  
Maj J.T. Chan ..... 976-2333  
LTC G. Hernandez ..... 440-6304  
Maj D.C. Kendrick ..... 876-2501  
LTC(S) S.R. Frazier ..... 689-5293  
LTC S.L. Frederick ..... 576-5218  
LTC L.B. Ruble ..... 837-2251

Mr W.J. Howard ..... 866-6233  
Capt N.G. Brunscole ..... 858-7266  
Mr M.J. Kinne ..... 673-3765  
Capt J.L. Sisson ..... 445-4465  
Capt A.M. Kaup ..... 928-2937  
Capt J.D. Galloway ..... 579-5646  
Capt E. Milton, Jr. .... 246-7312  
Capt C.D. Orr ..... Ext 4150  
Capt R.G. White ..... 731-6407  
Capt B. Steinbrunner ..... 632-4167  
Capt J. Kent ..... 947-4395  
Mr J. Jones ..... 976-3851  
Capt K.Q. Oglesby ..... 440-6294  
(Vacant) ..... 876-4577  
Capt J.C. Miller ..... 689-6091  
Capt F.R. Lowenberg ..... 576-4156  
Maj R.J. Rheame ..... 837-3751

### AIR TRAINING COMMAND

Chanute AFB IL  
Columbus AFB MS  
Goodfellow AFB TX  
Keesler AFB MS  
Lackland AFB TX  
Laughlin AFB TX  
Lowry AFB CO  
Mather AFB CA  
Maxwell AFB AL (AFROTC)  
Randolph AFB TX  
Reese AFB TX  
Sheppard AFB TX  
Vance AFB OK  
Williams AFB AZ

Capt M. Darby (Actg) ..... 862-2410  
Maj M. McGrevey ..... 742-2666  
LTC(S) D.M. Branch ..... 477-3775  
Capt D. A. VanSant (Actg) ..... 597-4640  
LTC J.B. Hardy ..... 473-3687  
Maj G. Magnuson ..... 732-5204  
LTC A.J. Sherbo ..... 926-2172  
Maj H.J. Martin ..... 674-4754  
Ms E.L. Brown ..... 493-2791  
LTC R. Adams ..... 487-4219  
LTC J.M. Buchwald ..... 838-3518  
LTC R.C. Brennan ..... 736-6780  
Maj F. Shahan ..... 962-7269  
Capt R.T. Tyree ..... 474-5511

Ms E. Mears ..... 862-3974  
Ms K. Lee ..... 742-2530  
Ms N. Royall ..... 477-5154  
Capt D.A. VanSant ..... 597-4640  
Maj L.J. Muth ..... 473-2595  
Ms V. Anderson ..... 732-5261  
Mr T.E. Brown ..... 926-3993  
Capt J.F. Perry ..... 674-2979  
Mr K. Wright ..... 493-5361  
Ms K. Hayes ..... 487-2738  
Mr D.A. McIntire ..... 838-3550  
Capt J.R. Shields ..... 736-4910  
Mr D.E. Gould ..... 962-7188  
Mr S. Wiatt ..... 474-5287

# By Major Commands & Bases

## Financial Services (AF)

None .....  
 None .....  
 Msgt D. Alacon ..... 561-4508  
 CMS A. Callaghan ..... 854-7171  
 Capt R.B. Hinote ..... 692-4404  
 TSgt D.M. Gemzer ..... 834-1211-2681  
 Capt S. Gunderson ..... 276-5311  
 TSgt T. Blazer ..... 730-1350 Drop 1

## Defense Accounting Office

None .....  
 None .....  
 None .....  
 Capt S. Fitzgerald ..... 854-7171  
 Mr D. Medaris ..... 692-4759  
 N/A .....  
 Mr D. Dill ..... 276-5311  
 N/A .....

## AF Audit Agency Rep

Mr S.L. Nebeker ..... 317-552-4082  
 LTC T.W. Chambers ..... 692-7291  
 Mr S.D. Page ..... 833-0414  
 Capt R. Pinto ..... 854-7315  
 LTC T.W. Chambers ..... 692-7291  
 LTC T.W. Chambers ..... 692-7291  
 Mr R.D. Wagener ..... 276-3608  
 Mr A.K. Chapman ..... 448-9991

Lt W. Broussard ..... 866-7535  
 None ..... None  
 CMS R. Faretra ..... 673-3723  
 Capt F.Y. Phillips-Welch ..... 445-4449  
 Capt J.R. Reitzel ..... 928-3851  
 (Vacant) ..... 579-4053  
 Capt J.M. Ward, Jr. .... 246-7258  
 Capt R.D. Westover ..... Ext 5174  
 Capt R.S. Blue ..... 731-8141  
 (Vacant) ..... 632-4175  
 Capt R.A. Leathers ..... 947-5374  
 (Vacant) ..... 976-5969  
 Capt W.J. Lamb ..... 440-6310  
 Capt S.M. Hammargren ..... 876-5428  
 Capt K.B. Goodman ..... 689-5209  
 Capt W.G. Moore ..... 576-5168  
 Capt E.C. Staniek ..... 837-3907

Mr J. Thornton ..... 866-6945  
 None .....  
 (Vacant) ..... 673-3724  
 Mr E. Rose ..... 445-4450  
 Mr E. Hintz ..... 928-2417  
 Mr. H. Laurent ..... 579-4055  
 CMS K. Powelson ..... 246-7258  
 (Vacant) ..... Ext 3112  
 Mr M. Cravens ..... 731-8142  
 (Vacant) ..... 632-4191  
 Mr J. Williams ..... 947-5374  
 Mr. R. Akervick ..... 976-5769  
 Mr. O. Caldwell ..... 440-6257  
 Mr S. Smith ..... 876-5429  
 Mr K. Pisall ..... 689-5300  
 Mr J. Kohnen ..... 576-5168  
 Mr P. Glodowski ..... 837-1885

Capt R.W. Price ..... 736-4150  
 LTC M.D. Pesola ..... 858-5391  
 Mr M.L. Simmons ..... 673-3670  
 Mr G.K. Coyner ..... 445-6524  
 Mr A.C. Giancola (Actg) ..... 576-5606  
 Mr B.G. Hudgins ..... 872-3148  
 Mr P.C. Rolfe ..... 246-5503  
 LTC K.K. Links ..... 489-7513  
 Mr J.R. Miller ..... 731-3781  
 Mr D.H. Cole ..... 657-2586  
 Capt W.L. Sanders ..... 876-4878  
 Ms J.K. Moore ..... 976-3791  
 (Vacant) ..... 440-3609  
 Capt W.L. Sanders ..... 876-4878  
 Mr G.E. Sisson ..... 587-4776  
 Mr A.C. Giancola (Actg) ..... 576-5606  
 Mr F.B. Wulsin ..... 837-2765

Capt M. Darby ..... 862-2017  
 Capt C. Luedtke ..... 742-2672  
 Capt (S) J.L. Baca ..... 477-3752  
 Capt R.J. Cooper ..... 597-3995  
 Capt J.S. Martin ..... 473-2831  
 Capt R. Kressin ..... 732-5203  
 Capt P.A. Coe ..... 926-2252  
 Capt P.A. Bernhardt ..... 674-4569  
 Ms C. Whitt ..... 493-2791  
 Maj K.E. Mitts ..... 487-6591  
 1Lt J.M. Pletcher ..... 838-6591  
 Capt R. Bublitiz ..... 736-4863  
 Capt C.R. Simpson ..... 962-7191  
 Capt T.R. Hopkins ..... 474-6549

To Be Determined ..... 862-2017  
 TBD ..... 742-2672  
 TBD ..... 477-3752  
 TBD ..... 597-3995  
 TBD ..... 473-2831  
 TBD ..... 732-5203  
 TBD ..... 926-2252  
 TBD ..... 674-4569  
 TBD ..... 493-2791  
 TBD ..... 487-6591  
 TBD ..... 838-6591  
 TBD ..... 736-4863  
 TBD ..... 962-7191  
 TBD ..... 474-6549

Mr A.C. Giancola (Actg) ..... 576-5606  
 Mr J.J. Esposito ..... 493-2469  
 Mr J.D. Farinelli ..... 487-6196  
 Mr A.V. Evans, Jr. .... 597-4420  
 Mr J.D. Farinelli ..... 487-6196  
 Mr J.D. Farinelli ..... 487-6196  
 Ms M.S. Young ..... 926-5624  
 Mr F.B. Wulsin ..... 837-2765  
 Mr J.J. Esposito ..... 493-2469  
 Mr J.D. Farinelli ..... 487-6196  
 Mr J.P. Kadle ..... 681-2991  
 Capt R.W. Price ..... 736-4150  
 Mr D.D. Lusebrink ..... 743-4026  
 Mr K.M. Fuglestad ..... 853-7041





# Key Comptroller Personnel

## PACIFIC AIR FORCES

Anderson AFB GQ  
Eielson AFB AK  
Elmendorf AFB AK  
Hickam AFB HI  
Kadena AB JA  
Kunsan AB KS  
Misawa AB JA  
Osan AB KS  
Shemya AFB AK  
Yokota AB JA

## Financial Management/ Comptroller

Maj J.R. White ..... 366-7200  
Maj G. Sherwood ..... 317-377-4233  
LTC D.L. Mitchell ..... 317-552-2375  
LTC (S) S.J. Peters ..... 449-1892  
Maj K.M. Brandt ..... 634-1393  
Maj B.M. Kalish ..... 782-4401  
Maj G. Blackwell ..... 226-4115  
Maj W.M. Howard ..... 784-4364  
None .....  
LTC D. Jinwright ..... 225-8104

## Financial Analysis

Capt K.I. Meredith ..... 366-4225  
Capt J.F. Limon ..... 317-377-2359  
Capt M. Lawrence ..... 317-552-2196  
Capt D.C. Chatman ..... 449-5622  
(Vacant) ..... 634-1926  
Capt B.F. Gunn ..... 782-4467  
Capt B.A. Smith ..... 226-3552  
Capt K.F. Morgan ..... 784-4234  
None .....  
Capt J. Gourdine ..... 225-7914

## UNITED STATES AIR FORCES IN EUROPE

Alconbury RAF UK  
Ankara AS TU  
Aviano AB IT  
Bentwaters RAF UK  
Bitburg AB GM  
Chicksands RAF UK  
Hahn AB GM  
Incirlik AB TU  
Iraklion AS GR  
Izmir AS TU  
Lakenheath RAF UK  
Lindsey AS GM  
Mildenhall RAF UK  
Ramstein AB GM  
Rhein Main AB GM  
San Vito AS IT  
Sembach AB GM  
Soesterberg AB NL  
Spangdahlem AB GM  
Tempelhof APRT GM  
Torrejon AB SP  
Upper Heyford RAF UK

LTC I.L. Neveu ..... 223-2439  
Maj D.W. Kendall ..... 672-3142  
Maj M.C. Liska ..... 632-7319  
LTC P.L. Cunningham ..... 225-2252  
LTC A.L. Detrick ..... 453-7840  
Maj D.P. Burke ..... 234-2245  
Maj Rickey Mattox ..... 450-7289  
Maj A.G. Elam ..... 676-6607  
Maj R.W. Carpentier ..... 668-3969  
Capt A.D. Pfeffer ..... 675-3601  
Maj M. C. Roock ..... 226-3707  
Maj P.V. DiIorenzo ..... 339-3710  
LTC D.C. Ehlers ..... 238-2286  
Maj V.S. Kelly ..... 480-2336  
LTC (S) D.J. Goossens ..... 330-7182  
Maj R. Dell'Aringa ..... 622-2518  
Maj C.G. McDowell ..... 496-7497  
Capt H.M. Lister ..... 363-8128  
Maj T. Frankenfield ..... 452-6127  
(Vacant) .....  
None .....  
LTC S.J. Nugent ..... 263-6287

Capt T.J. Lowry ..... 223-2379  
Capt P. Defenbach ..... 672-3204  
Capt B. K. Kreger ..... 632-7572  
Capt R. A. Robinette ..... 225-2332  
Capt W. L. Harris ..... 453-7720  
Capt L.R. Cudd ..... 234-2322  
Capt G. Perkins ..... 450-6358  
Capt T.D. Vorce ..... 676-3181  
Capt C.E. Fiquett ..... 668-3970  
TSgt B. Howard ..... 675-3601  
Capt C. M. Board ..... 226-3664  
Ms L. Pantschenko ..... 339-3620  
Capt D.J. Doucette ..... 238-2787  
Capt P. A. Rose ..... 480-5722  
Capt R.S. Combs ..... 330-7082  
1Lt M. Halloran ..... 622-2584  
1Lt H.K. Osborne ..... 496-7503  
Capt L.A. Wortman ..... 363-8193  
1Lt J.A. Congdon ..... 452-6911  
CMS P.V. Burgess ..... 332-5310  
Mr K. Cole ..... 723-5181  
Capt J.P. Burke ..... 263-6287

## AIR FORCE RESERVE

Dobbins ARB GA  
Gen Mitchell IAP ARS WI  
Gtr Pittsburgh IAP ARS PA  
Minn-St Paul IAP ARS MN  
NAS New Orleans LA  
Niagara Falls IAP ARS NY  
O'Hare IAP ARS IL  
Portland IAP ARS OR  
Richards-Gebaur AFB MO  
Rickenbacker AGB OH  
Selfridge AGB MI  
Westover ARB MA  
Willow Grove ARS PA  
Youngstown MPT ARS OH

A. Allison ..... 925-4588  
L. Dabe ..... 950-9290  
C. Wyberg ..... 277-8510  
M. Burgess ..... 825-5310  
K. Risberg ..... 363-3648  
P. Courmyea ..... 238-2298  
S. Travis ..... 930-6313  
S. Markle ..... 638-4700  
J. Wood ..... 463-2428  
(Vacant) ..... 950-3163  
P. Lavis ..... 273-4161  
R. Gilbert ..... 589-2904  
M. Regan ..... 991-1166  
T. Fuzo ..... 346-1216

P. Swilley ..... 925-5136  
D. Hink ..... 950-9528  
(Vacant) ..... 277-8704  
H. Walsh ..... 825-5310  
M. Javins ..... 363-3648  
R. Battaglia ..... 238-2298  
L. Felcan ..... 930-6313  
S. Zeller ..... 638-4700  
B. Hall ..... 463-2514  
J. Craig ..... 950-3173  
B. LaForge ..... 273-4161  
J. Diffley ..... 589-2904  
J. Laudenslager ..... 991-1091  
J. Scheetz ..... 346-1216

## By Major Commands & Bases

## Financial Services (AF)

Capt D.A. Hill .....	366-5182
1Lt M.E. Crook .....	317-377-4140
Capt P. Huerta .....	317-552-5212
Capt J. Popham .....	449-6093
Capt D.D. Dillon .....	634-2583
Capt R.D. Koehn .....	782-5414
Capt R.L. Jackson .....	226-3439
Capt L. Carper .....	784-6424
TSgt A. Jenkins .....	317-552-4082
Capt V. Grogean .....	225-8112

## Defense Accounting Office

Not Applicable .....	
N/A .....	
* LTC (S) P.R. Wies .....	317-552-3065
N/A .....	
N/A .....	
N/A .....	
N/A .....	
* LTC (S) B.A. Schroeder .....	784-4830
N/A .....	
* Maj G. Morgan .....	225-8104

## AF Audit Agency Rep

Mr B.P. Tolle .....	634-1897
Mr S.L. Nebeker .....	317-552-4082
Mr S.L. Nebeker .....	317-552-4082
Mr A.K. Chapman .....	449-9991
Mr B.P. Tolle .....	634-1897
Mr M.J. Altman .....	784-4270
Mr L.J. Miceli .....	
Mr M.J. Altman .....	784-4270
Mr S.L. Nebeker .....	317-552-4082
Mr L.J. Miceli .....	

\* Regional Acctg & Finance Officer—Will transfer to DFAS effective 30 Sep 93

1Lt M.A. Bennett .....	223-3221
1Lt B. M. O'Connell .....	672-4120
Capt C.V. Nicholas .....	623-2458
Capt T.O. Major .....	225-2140
2Lt E.J. Edmondston .....	453-7504
Capt L. J. Mouser .....	234-2277
Capt P. Solorzano .....	450-7115
Capt L. Baez .....	676-3209
1Lt E.G. Leszynski .....	668-3973
SMS J. Strickland .....	675-3600
Capt J.L. Prior .....	226-2450
Capt T.L. Lapointe .....	339-3761
Capt R.A. Roberts .....	238-2386
Capt J.L. Garcia .....	480-5413
Capt T.A. Beck .....	330-7969
Capt C. Yannarella .....	622-2515
Capt R.B. Lafferty .....	496-7443
1Lt C.E. Greiman .....	363-8119
Capt T.A. Foote .....	452-6257
Mr A. Krumm .....	332-5388
None .....	
Capt J.A. Leenders .....	263-4191

[illegible]

Mr C.W. Bryan .....	226-7015
LTC K.K. Links .....	489-7513
LTC K.K. Links .....	489-7513
Mr C.W. Bryan .....	226-7015
Mr B.L. Wrede .....	453-7313
Mr C.W. Bryan .....	226-7015
Mr B.L. Wrede .....	453-7313
LTC K.K. Links .....	489-7513
LTC K.K. Links .....	489-7513
LTC K.K. Links .....	489-7513
Mr C.W. Bryan .....	226-7015
Mr B.L. Wrede .....	453-7313
Mr C.W. Bryan .....	226-7015
LTC K.K. Links .....	489-7513
LTC K.K. Links .....	489-7513
LTC K.K. Links .....	489-7513
LTC K.K. Links .....	489-7513
Mr B.L. Wrede .....	453-7313
Mr B.L. Wrede .....	453-7313
LTC K.K. Links .....	489-7513
LTC K.K. Links .....	489-7513
Mr C.W. Bryan .....	226-7015

J.F. Kaiser .....	925-5255
G. Moffat .....	950-5344
C. Withrow .....	277-8554
F. Voegelé .....	825-5314
R. Gaspard .....	363-3286
R. Kozłowski .....	238-2293
T. Rattin .....	930-6316
J. Altman .....	638-4706
W. Walker .....	463-2426
J. Gatrell .....	950-4775
M. Vanlerberghe .....	273-5066
R. McGinty .....	589-2809
W. Martin .....	991-1178
P. Sablan .....	346-1205

[illegible]

Mr J.W. Salter, Jr .....	468-2806
Mr T.G. Barton .....	472-2579
Mr G.K. Coyner .....	445-6524
Mr T.A. Renner .....	362-5006
Mr A.V. Evans, Jr .....	597-4420
Mr G.E. Sisson .....	587-4776
Mr A.C. Giancola (Actg) .....	576-5606
Ms J.K. Moore .....	976-3791
Mr S.R. Jordan .....	271-6181
Mr T.G. Barton .....	472-2579
Mr T.G. Barton .....	472-2579
Mr G.K. Coyner .....	445-6524
(Vacant) .....	440-3609
Mr G.K. Coyner .....	445-6524



# Key Comptroller Personnel

## By Major Commands & Bases

### AIR NATIONAL GUARD

Location	Financial Management/ Comptroller	DSN	Location	Financial Management/ Comptroller	DSN
Agana GM	1Lt V. Mendiola	315-366-2196	Memphis TN	Maj S.E. Crain	966-8205
Alpena MI	LTC A. Rosado	741-3294	Meridian MS	LTC D.E. Jones	694-9205
Anchorage AK	LTC J.K. Reker	317-626-1345	Middletown PA	LTC E.W. Brough	430-9387
Andrews AFB DC	LTC J.A. Ramsey	858-0628	Milwaukee WI	Capt J.E. McCoy	580-8462
Andrews AFB MD	LTC H. Derrick	858-8035	Moffett Field CA	LTC S.P. Straw	494-9124
Atlantic City NJ	Maj J.E. Murphy	455-6080	Montgomery AL	LTC M.W. Frank	742-9366
Baltimore MD	Capt A.W. Murphy Jr	243-6220	Mpls-St Paul MN	LTC J.L. Morris	825-5450
Bangor ME	(Vacant)	698-7226	McConnell AFB KS	Maj R.B. Hunter	743-7657
Battlecreek MI	Capt D.L. Kowalski	580-3222	McEntire ANGB SC	LTC J.V. Hannon	583-8220
Birmingham AL	LTC R.L. Harris	694-2331	McQuire AFB NJ	LTC B.R. Johnson	440-4125
Boise ID	LTC M. D. Zollman	941-5550	Nashville TN	LTC B.B. McCoy	446-6551
Bradley ANGB CT	LTC R.M. Force	636-8348	New Castle DE	LTC M. Balseiro Jr	445-7462
Buckley ANGB CO	LTC M.P. Rowan	877-9684	New Orleans LA	LTC B.M. James	457-8352
Burlington VT	LTC R.L. Shea	220-5278	Niagara Falls NY	LTC K.N. Szczepanski	238-2439
Camp Murray WA	LTC K.B. Lambert	355-7234	Oklahoma City OK	Maj J.H. Grassmann Jr	940-5223
Channel Islands CA	Capt M.E. Protack	893-7522	Otis ANGB MA	Maj M.A. Rigazio	557-4230
Charleston WV	Capt D.T. Buckalew	366-6149	Pease AFB NH	LTC W.K. Windsor	852-3369
Charlotte NC	LTC G.L. Cloninger	583-9124	Peoria IL	LTC J.L. Reid	724-4241
Cheyenne WY	Capt T.F. Tralongo	943-6340	Phoenix AZ	Capt L. Cordova	853-9038
Chicago IL	Capt R.J. Nyalka	930-6912	Pittsburgh PA	LTC J. Decroo Jr	277-8422
Dallas TX	Maj L.C. McDonald	874-3242	Portland OR	LTC C.H. Hellis	638-4972
Des Moines IA	Capt J.G. Cade	939-8450	Quonset Point RI	LTC J.D. O'Grady	476-3261
Dobbins AFB GA	Maj J.R. Patterson	925-4645	Reno NV	Maj A.R. Hammond	830-4683
Duluth MN	LTC W.R. Larson	825-7215	Richmond VA	Maj L.M. Fuccella	864-6382
Eielson AFB AK	Capt M.E. Skvorc	317-377-3425	Rickenbacker ANGB OH	LTC M.E. Harold	950-3210
Ellington ANGB TX	LTC K.E. Sinkavich	954-2231	Salt Lake City UT	Maj T.H. Shaw	924-9123
Fairchild AFB WA	Capt M.L. Maxson	657-5024	San Juan PR	LTC A.J. Torres	860-9269
Fargo ND	LTC T.L. Thilmony	362-8310	Savannah GA	Capt R.G. Poppell	860-8281
Forbes Fld KS	Maj T.L. Fritz	720-4719	Savannah GA	LTC D.R. Stringfellow	860-8304
Fort Smith AR	Maj B.V. Click	962-8277	Schenectady NY	Capt M. Santiago-Madera	974-9470
Fresno CA	LTC J.E. Frank	949-9269	Selfridge ANGB MI	2Lt W.G. Johnston	273-5471
Ft Wayne IN	LTC W.R. Heckman	786-1261	Sioux City IA	LTC D.W. Menefee	939-6751
Great Falls MT	Maj B.A. Livingston	279-2250	Sioux Falls SD	LTC C.J. Pansch	939-7723
Gulfport MS	LTC J.B. Castleberry	363-8209	Springfield IL	Capt W.D. Corbetto	892-8223
Hickam AFB HI	LTC A.K. Shinsato	315-449-7796	Springfield OH	Maj F.L. Stahl	346-2281
Jackson MS	Maj J.A. Cannon	731-9393	St Joseph MO	1Lt C.R. Ball	720-9269
Jacksonville FL	Capt R.A. Burkett	460-7490	St Louis MO	LTC M.D. Rielley	693-6354
Kelly AFB TX	LTC B.D. Coffey Jr	969-4686	Stewart ANGB NY	LTC N.D. Roseto Jr	247-2840
Kingsley Fld OR	Maj S.D. Cook	830-6329	Suffolk County NY	Maj A.M. Woolly	456-7503
Kirtland AFB NM	Maj F.J. Carrillo	246-6721	Syracuse NY	Maj R.F. Blansett	489-9492
Knoxville TN	LTC G.M. Wade	588-4232	Terre Haute IN	Capt D.W. Sembach	724-1206
Lincoln NE	2Lt K.D. Carlson	946-1382	Toledo OH	1Lt A.C. Whitehead	580-4041
Little Rock AFB AR	Capt S.L. Owens	731-3133	Tucson AZ	LTC D.L. Boyles	853-4445
Louisville KY	LTC R.H. Williams III	989-4425	Tulsa OK	Maj M.J. Laughlin	956-5260
Madison WI	Capt D.L. McLean	273-8292	Volk Field WI	Maj T.A. Reis	946-3231
Mansfield OH	LTC K.E. Amos	696-6121	Westfield MA	LTC R.J. Whittaker	636-1241
March AFB CA	Capt R.C. Pasterski	947-3857	Willow Grove PA	Maj D.M. Ferraro Jr	991-1353
Martinsburg WV	Maj D.L. Shewbridge	242-9245			



## NOTES FROM THE:

### Chief for Enlisted Matters

by CMSgt Ruall L. Sewell

DSN 224-5437

#### THE END!

By the time this article is published I will be near the end of my Air Force career. After 33 years of service I have elected the date of 20 November 1992 to take off the uniform for good. I will be on terminal leave until my official retirement date of 1 January 1993. I will certainly miss the Pentagon, but most of all I will miss you folks at base level where the real work of the Air Force gets accomplished on a daily basis.

I want to take this opportunity to encourage all of you to stay up-to-date on all the programs that affect your work and careers. With Defense Management Review Directives in being and others to follow, you folks in the field have more challenges out there today than I ever had in my career. Changes in the way we do business, coupled with downsizing Air Force end strength, gives bases a sizable workload and the personnel a chance to excel. Remember what I have told you during the last decade: *Once you become an expert on a particular*

*program we will change it to keep the interest level up.*

Financial Management is alive and well, and even more important today with less bucks to operate programs and, at the same time trying to maintain a level of service to the customer.

Promotions and assignments continue to be our number one interest subject on my recent base level visits. I see promotion percentages on the increase for all grades during FY 1993 and the outyears. Along with that, the realignment of bases and early-out programs are going to create vacancies around the world which will stimulate the assignment process. **Nick Stradley** will have his hands full this year making overseas assignments for you; then he will probably divert you or cancel the assignment because of some realignment. I guess I am telling you to keep the faith and be flexible.

Last but not least, remember the key to air power is flexibility; the key to financial management is **YOU!**

### FY 93 Financial Management Senior NCO Focal Points

		DSN			DSN
Pentagon	CMS Marv Calhoun	224-5437	AMC	CMS Rich Ko	576-5918
DFAS-DE	CMS Chuck Whittle	926-7465	PACAF	CMS Tim Byro	449-0252
AFMPC	MSG Nick Stradley	487-4008	ACC	CMS Jim Magnotta	574-5431
Chiefs' Group	SSGT Ricky Zarder	487-6611		CMS Ed Lawson	574-4848
AFMC	CMS Jerry Waugh	787-7472	USAF	SMS Bill Yokom	259-3160
ATC	CMS Bill Koerner	487-2742	USAFE	CMS Darryl Brooks	480-6291
	CMS Bob Howell	487-5232	AFRES	SMS Jim Lapina	468-2464
AU	CMS John Mills	493-7151	NGB	SMS De Lambert	858-8025
ESC	SMS Gene Duffy	969-2268	Schoolhouse	CMS Nat Dickerson	736-7010





# COLONELS' GROUP

AF/DP



Col Larry W. Northington

**Col Larry W. Northington**  
Chief, Colonels' Group (AF/DPO)

Pentagon—Room 5C435  
DSN 223-8488

**Executive Officer**  
Maj Tim Brown

## Assignments Division

Col James H. Chaney  
Chief

Pentagon, RM 5C432 DSN 223-8490

## Support Division

LTC Will Canny  
Chief

Pentagon, Rm 5C444 DSN 223-8494 (Policy)

Washington Area Rated  
Maj Ed Dixon  
Deputy Division Chief

16XX, 23XX,  
005X, 49XX, 67XX,  
80XX, 81XX, 82XX  
Maj John Bengtson  
Assignment Officer

Fighter (Light) Acft  
Maj Chuck Duke  
Assignment Officer

004X, 009X, 31XX,  
40XX, 60XX, 64XX, 66XX  
Maj Armand Grassi, Jr  
Assignment Officer

Bomber/Airlift/Tanker  
(Heavy) Acft  
Maj Andy Steel  
Assignment Officer

0029, 18XX, 20XX,  
26XX, 27XX, 28XX,  
29XX, 65XX  
Capt Greg Garrett  
Assignment Officer

Attache, Security Assistance,  
Joint Rated  
Maj Darrell Sims  
Assignment Officer

001X, 0930, 0940,  
25XX, 55XX, 62XX,  
70XX, 73XX, 74XX,  
75XX, 79XX  
Maj Fran Martin  
Assignment Officer

Medical, Legal, Chaplain  
Ms Phyllis Dula

Maj Sue Porterfield  
Deputy Chief

Maj Tom Smoot  
SSS, Personnel Policy

MSgt Dyane Trammell  
NCOIC, Special Actions  
and Retirements

MSgt Bill Wells  
NCOIC, Systems  
Administration

TSgt Daryl Price  
NCOIC, Records  
DSN 223-8496

A1C Emmett Whalen  
Records Manager

Amn Todd Shelton  
Records Manager

The Colonels' Group has two divisions ready to help you with your Air Force career. The *Assignments Division* handles most typical assignment actions. Assignment Officer (AO) responsibilities are divided along career field lines as indicated above, with support career fields defined by AFSCs and rated career fields defined by aircraft type. Due to their large size, rated career fields are split between

several AOs along organization/location lines. The *Support Division* is responsible for colonel actions concerning quality force issues, senior service schools, retirements, board support and selection folder maintenance. This includes reviewing all incoming OPRs, citations, and photos before they're filed in the Headquarters USAF Officer Selection Folder.

# Professional Military Comptroller School

**Faculty of the PMCS, Air University  
Center for Professional Development  
Maxwell AFB AL 36112-5712**

**DSN 493-6656**

Col Charles J. Kaysing, USAF. BS, Accounting, St Louis University; MBA, the University of Alaska; Certified Cost Analyst, Certified Professional Estimator, Certified Internal Auditor. Major Background: Comptroller, Audit, Cost, and Accounting & Finance.



LTC Stephen F. Adams, USA. BSBA, Accounting, Kansas State College; MBA, Pittsburgh State University; Command and General Staff College. Major Background: Field Artillery; Budget and Programs.



CDR Richard C. McIntosh, USN. BS, Baldwin-Wallace College; MS, Financial Management, Naval Postgraduate School. Major Background: Naval Aviation, Comptroller.



LTC Wade C. Humphries, USAF. BS, Business Administration, University of Alabama; MA, Management, Central Michigan University. Major Background: Comptroller, Cost Analysis.



Maj Cynthia L. Cox, USAF. BS, Accounting, University of Colorado. Major Background: Budget, Cost.



Maj Daniel L. Dunaway, USAF. BSBA, Accounting and Finance, University of Arkansas; MBA and MPA, Webster University. Major Background: Accounting and Finance and Budget.



Maj Oscar Parks, Jr., USAF. BS, Accounting, Alabama State University; MA, Business Management, Central Michigan University. Major Background: Acquisition Cost and Budget, O&M Budget, Comptroller.



Capt Donna M. Fry, USAF. BA, Business Administration, Rutgers University; MS, Cost Analysis, Air Force Institute of Technology. Major Background: Cost Analysis.



Capt Roberta R. Lowe, USAF. BA, Chapman College, CA; MBA, William Carey College, MS; Marine Command and Staff; SOS; PMCS; Academic Instructor School. Major Background: Budget.



Mr Jerry D. Maatta, CPA. BA, University of Washington; MBA, California State University, Long Beach. Major Background: Auditing and MWR.

by Colonel C. J. Kaysing

I always look forward to writing this article for the October issue because it offers me a chance to tell you about the changes in our faculty and give you a status report on PMCS. We didn't have as large of a turnover as last year, and not nearly the turnover we project for next year; however, we did lose some fine people. On the other hand, we gained some outstanding folks who will bring fresh ideas to the school.

In March, we bid goodbye to Major Bob Oehrli who went to Nellis AFB as the Deputy Comptroller; then, in June we said farewell to Commander Fred Becker upon his retirement. Fred is staying in the Montgomery area, at least for the time being.

Captain Roberta (Robbie) Lowe joined us during the summer, coming from a tour in USAFE where she was the Executive Officer to the DCS/FM. We also welcomed Commander Richard McIntosh on board, coming to PMCS from Washington, DC.

Last year in this issue I wrote that we were starting our new six-week course. I'm happy to report that the shorter length course is a total success—and I believe this is supported by the students who went through PMCS during Fiscal Year 92. We were able to reduce the length without any negative impact on the curriculum. And, by adding one more class, we get 60 more people through the school each year. By the way, we actually were able to save money by making these changes. Although that wasn't our goal—it was sure a nice result!

We are continuously updating our curriculum to include all the changes that are taking place in DoD financial management—things that will impact all of us now and in the future. It is our promise to provide the best education program possible, one that will help our students grow in their profession and contribute more to DoD financial management.

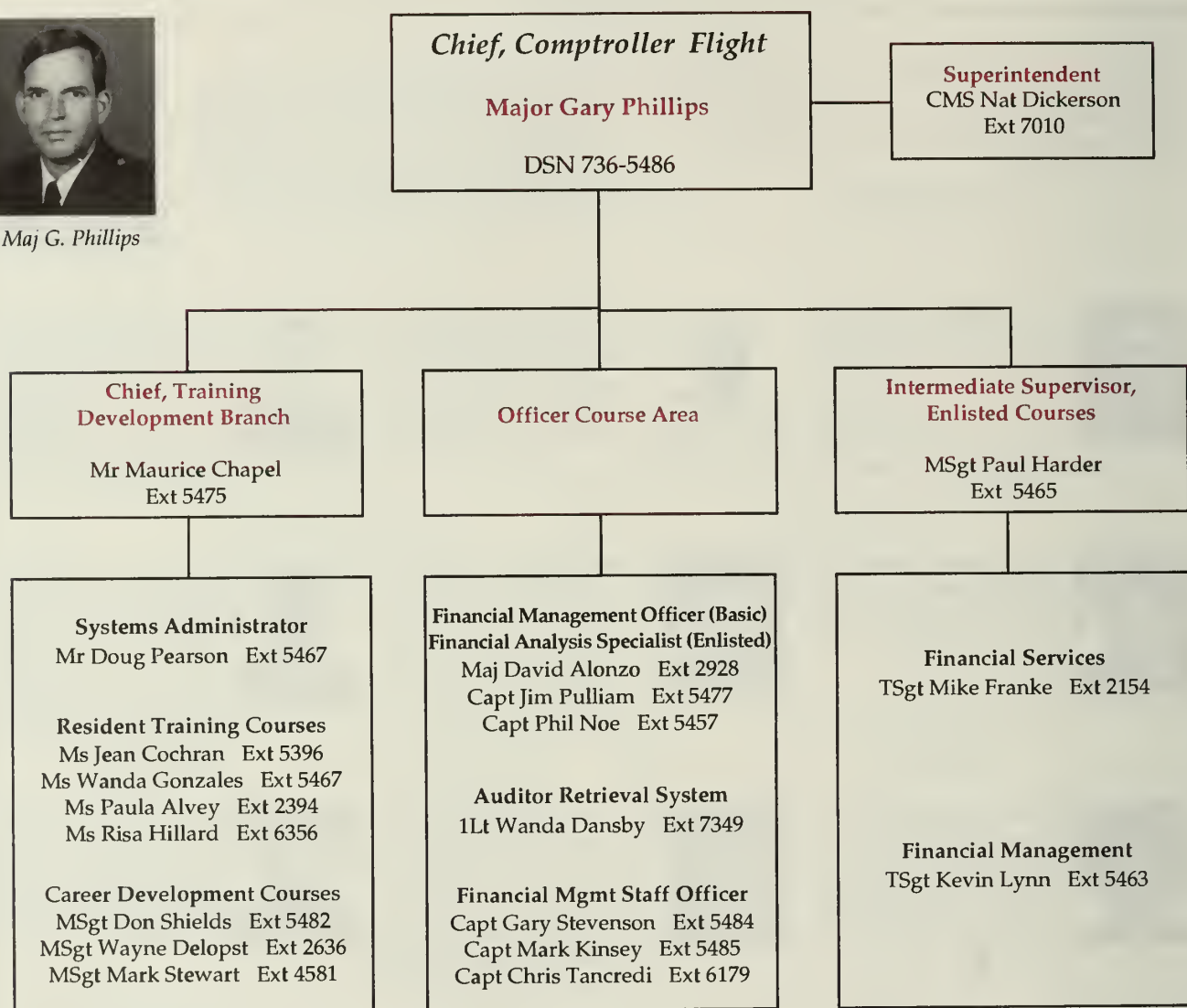




# COMPTROLLER TRAINING FLIGHT



Maj G. Phillips



by Maj Gary Phillips

As I write this article, I've only been at the Schoolhouse for just a few short weeks—but, oh, what a time it's been! The enthusiasm and professionalism displayed by the faculty and staff of **YOUR** Schoolhouse is electrifying. In the last year, all Financial Management Career Development Courses (CDCs) have been completely rewritten (if you haven't gotten the new copies, do so now); seven resident courses received top-to-bottom rewrites and updates; and the Financial Analysis courses (officer and enlisted) are alive and well. Add to this list the everyday duties of producing top-notch enlisted and commissioned financial managers, you see why it's hard to catch your breath here. I must say that I consider it a privilege to take the reins here at Sheppard AFB, Texas. We've seen quite a change throughout the FM Community in the past 18 months and there is certainly no reason to think the change is over. I can say with all

confidence that whatever changes are made and whatever challenges are before us, the Schoolhouse family is ready.

## A Very Special Thank You

A major goal of any individual assigned to a new organization should be to find a way to make a lasting impact. Never before have I seen such an impact on one organization as **Major Keith Bell** has had at the Schoolhouse. Under his leadership, we have witnessed the positive changes to FM training that will impact the community for years to come. Sometimes saying *thank you* seems so inadequate and yet, in this case, it's all that needs to be said. From the men and women of Comptroller Training, *Outstanding job, Keith...Thank you!*



## NOTES FROM THE:

# Comptroller Officer Assignments Section

by Capt Tony Thompson

DSN 487-5031

In our last two articles we addressed the assignment methodology of using the Electronic Bulletin Board (EBB) and its impact on mission support officer assignments. The articles addressed the mechanics of the "best match" process and how AFMPC's goal is: (1) to put the right person in the right job to satisfy Air Force needs, and (2) to provide for progressive career development of the officer. I will also address what it takes to be competitive for progressive career and educational opportunities.

The most profound change to the assignment process is that for most officers, 2nd lieutenant through lieutenant colonel—nearly all assignment actions are initiated by the officer (not AFMPC) or by MAJCOM. MAJCOM internal moves are to realign resources within the command and to groom officers for greater leadership roles. If you don't volunteer for a job, you won't move. Of the 400 plus assignment actions made by us last year, only three were non-volunteers.

Ideally, when an individual volunteers for a position that he/she is qualified for, the officer is volunteering for a job that supports the officer's ideal Officer Professional Development (OPD). Unfortunately, we see cases where the officer volunteers and is selected for a job that does not provide good professional development. Normally, in these cases we will advise officers on career options which provide a good OPD and direct them to the appropriate contacts to get "smart" on jobs available; but the final choice is theirs. If an individual volunteers and is the "best match," the commander supports the move with a positive *Commander's Involvement Program (CIP)*; and the gaining unit accepts the officer; MPC will usually put the individual on the assignment, even if the OPD appears poor. The message is "be careful what you ask for—you might get it."

Hopefully, we will have rewarding assignments on both a professional and personal level. However, when the job becomes more rewarding on the personal level than a professional challenge, it's time to reevaluate career goals and balance them against personal considerations. For example, after 3 to 4 years in one position it is usually time for the next challenge, but some people elect to stay long after the challenge of the job wears off. In many cases, geography or other personal reasons are the motivating factor. However, we recognize that in our current environment a lot of inaction is derived from not knowing what is happening to the career field.

My concern as a Comptroller Resource Manager stems

from the number of assignment decisions that are based on geographic and personal factors rather than what is best for career progression. To put it bluntly, the assignment process allows the officer to have a much greater role as the architect of a successful career or to stunt a career by making assignment decisions based primarily on personal reasons. Over 50 percent of the volunteer statements we receive place geography over career development. This holds true for all grades. My recommendation is to find a challenging job, regardless of the geography.

The current assignment process provides the best opportunity you have ever had to map out your own career plans. The key is to draw your road map and compare it to the current available opportunities. For instance, consider obtaining both operational and acquisition experience. Make sure some of your assignments are leadership positions. You also need staff experience at MAJCOM or Air Staff. There is nothing wrong with going from a MAJCOM or Air Staff assignment to a Wing Comptroller position. OPD is viewed two ways—type of assignment and level of responsibility. By having a variety of positions, you enhance your chances for senior leadership positions.

The comptroller career field also offers academic opportunities to enhance your career. The competition is tough but rewarding for those who prepare. During the last review of the AFIT Cost Analysis graduate candidates, three-fourths of the applicants were eliminated because they had not attempted to complete PME, not pursued a master's degree on their own, or did not work hard enough to receive top OPR comments. The same selection standards exist for Professional Military Comptroller School and the Financial Management Staff Officer Course. If you want it you must work hard for it.

Last but not least, remember the job you have now is the most important. When the time comes to volunteer for that next opportunity, "performance" will be the most influential factor in the "best match" process. Without a strong record, optimal career development is almost impossible to obtain. Even though the comptroller field has over 1,300 officers, you'd be surprised how fast an officer's reputation travels—good or bad.

It is your career! The voluntary officer assignment system puts you in charge of your own professional development. We will be glad to give you advice but the final decision is yours!!





# PROMOTIONS



**Mr Merryman**

Mr Ronald D. "Dutch" Merryman (GM-15) is Chief, Eastern Audit Region (AFAA/FDE), Langley AFB VA.

Col Thomas Smicker is Deputy Comptroller, San Antonio Air Logistics Center (SA-ALC/FM), Kelly AFB TX. (No photo.)

## Air Combat Command

Beals, Daniel G., to SMS; HQ ACC/FMAOI  
Benson, Stephen L., to LTC; HQ ACC/FMP  
Black, Nathan W., to Maj; HQ ACC/FMAOM  
Durrer, Kathleen B., to Maj; 93 BW/FMA  
Flowers, Alfred K., to LTC; HQ ACC/FMAO  
Lawson, Edward C., to CMS; HQ ACC/FMFAM  
Pogue, Clifton F., to SMS; 2 WG/FM  
Spencer, Larry O., to LTC; 4 Wg/FM  
Strickland, Osborn D., to GS-12; HQ ACC/FMFAA  
Sullivan, Robert, to SMS; HQ ACC/FMFOP  
Tyler, Barbara, to GS-12; HQ ACC/FMFAM

## Air Mobility Command

Cavanaugh, Denise F., to GS-12; HQ AMC/FMAOS  
Glodowski, Pat, to GS-12; 60 AW/FMF  
Hill, Diane E., to GS-12; HQ AMC/FMAOS  
Schultheis, Susan E., to GS-12; HQ AMC/FMAOS

## Air Force Audit Agency

Arnold, Larry J., to Maj; WPAFB/QLS  
Bechtold, Jerry C., to GS-12; Minot AFB ND  
Britton, Donna L., to GS-12; Patrick AFB FL  
Brossart, Bonnie J., to GS-12; Minot AFB ND  
Brown, Richard T., to GM-13; Kelly AFB TX  
Collins, Gary G., to GS-12; Ellsworth AFB SD  
Daniel, Gayla A., to GS-12; Sheppard AFB TX  
Demmel, Sherri L., to GM-13; Ramstein AB GM  
Ellis, M. Janice, to GS-12; Hanscom AFB MA  
French, Dennis M., to GM-13; Dyess AFB TX  
Hardin, Olivia L., to GS-12; Travis AFB CA  
Harris, Raymond D., Jr., to GM-13; WPAFB/QLP  
Houlette, Steven C., to GS-12; WPAFB OH  
Hubrig, Betty J., to GS-12; Minot AFB ND  
Humphrey, Bonnie L., to GS-12; Maxwell AFB AL  
Kaus, Lennis L., to GM-14; Scott AFB/FDA  
Ladd, Clarissa A., to GS-12; Vandenberg AFBCA  
Laurenzi, Terry W., to LTC; Wurtsmith AFB MI  
Leavins, Judith A., to GS-12; McChord AFB WA  
Lomascolo, Linda, to GS-12; Griffiss AFB NY  
Marston, Loralee B., to GS-12; Lowry AFB CO  
Mart, Jay R., to GS-12; Ellsworth AFB SD  
Mauk, Kevin D., to GS-12; Peterson AFB CO  
Mertz, Mitchell J., to GS-12; Wurtsmith AFB MI  
Michaud, Christine M., to GS-12; Ramstein AB GM  
Newell, Mark R., to GS-12; Los Angeles AFB CA  
Olivier, Laverle E., to GS-12; Ellsworth AFB SD

Puschmann, Sharon K., to GS-12; Langley AFB VA

Ramo, Anthony, Jr., to GM-14; Pentagon/DOOQ  
Ruggiero, Maria Anne, to GS-12; Griffiss AFB NY  
Ryan, Jonathan S., to GM-13; WPAFB/QLA  
Sartain, Audrey M., to GS-12; Ramstein AB GM  
Sayre, Thomas H., to GS-12; WPAFB OH  
Schultz, Dennis P., to GS-12; Hill AFB UT  
Sondel, Paul M., to GM-14; Pentagon/DOL  
Snidersich, Leo F., to GS-12; Charleston AFB SC  
Sorrells, Jacqueline, to GS-12; Eglin AFB FL  
Stacey, Lori L., to GS-12; Hanscom AFB MA  
Story, Randy E., to GS-12; Robins AFB GA  
Trawick, Irena T., to GS-12; Edwards AFB CA  
Tucker, Charlotte L., to GS-12; Kelly AFB TX  
Wendt, Christine M., to GS-12; Ramstein AB GM

## Air Force Materiel Command

Adkins, Deborah M., to GS-12; ASC/FMPM  
Akerle, Valerie A., to Maj; SMC/FMC  
Arnold, Patricia J., to GS-12; ASC/FMCE  
Berry, Ben K., to GS-12; SMC/FMF  
Cale, Marjana D., to GS-12; ASC/FMPM  
Cole-Higgins, Joanne, to GS-12; SMC/FMF  
Crist, Connie F., to GS-12; ASC/FMPM  
Earls, Sharon N., to GS-12; ASC/FMPM  
Fisler, Thomas M., to GS-12; ASC/FMPM  
Floyd, Gregory L., to GM-13; SM-ALC/FMPC  
Groeber, Gregory A., to GS-12; ASC/FMPM  
Hallway, Karen A., to GS-12; ASC/FMPM  
Hewitt, Andrew S., to GS-12; AGMC/FMOC  
Irvin, Marcia G., to GS-12; ASC/FMPM  
Jackson, Kent L., to GS-12; ASC/FMPM  
Johnson, Kathleer V., to GS-12; ASC/FMPM  
Karimi, Roj, to Maj; AFMC/FMP  
Keller, Lawrence E., to GS-12; HSC/FMB  
Lamendola, Francis, to GS-12; SMC/FMPX  
Lampkin, Eric D., to GS-12; ASC/FMPM  
Mangen, Douglas J., to GS-12; ASC/FMPM  
Marks, Beatrice G., to GS-12; ASC/FMPM  
Myers, Lyndon A., to Maj; ESC/MSX  
Parks, Sandra K., to GS-12; ASC/FMPM  
Pilla, Anna A., to GS-12; ESC/FMC  
Rowland, Sydney W., to GS-12; ASC/FMPM  
Sanders, Roy, to Maj; AFMC/FMBM  
Shanske, Joanne M., to GS-12; ASC/FMPM  
Williams, Karen A., to GM-13; AFDTC/FMBS

## Air Force Communications Command

Clewis, Ruth E., to GS-12; HQ AFCC/FMBC

## Air Training Command

Wood, Nanette, to GS-12; Lackland AFB/FMFQ  
Gould, Donald E., to GS-12; Vance AFB/FMA

## United States Air Forces in Europe

Francis, John D., to SMS; 7100 CPTS/FMFA  
Griffis, E.J., to SMS; HQ USAFE/FMFMF  
McDaniels, Diane, to Maj; HQ USAFE/FMAOM

## Air Force Reserve

Hatcher, Starlac L., to GS-12; HQ AFRES/FMFAA  
Regan, Michael P., to GM-13; Willow Grove ARS/FM

## Air National Guard

Copeland, Celina A., to SMS; 178RMS/FM, Springfield OH  
Reis, Thomas A., to LTC; CTRC-WI, Volk Field WI  
Rich, E.R., to SMS; 118RMS/FM, Nashville TN  
Rowan, Michael P., to LTC; 140RMS/FM, Buckley CO  
Sousa, Dorothy T., to SMS; 106RMS/FM, Suffolk County NY  
Stahl, Frank L., to LTC; 178RMS/FM, Springfield OH  
Hardy, Rollan E., to LTC; ANGRC/FMP, Andrews AFB MD

## Assistant Secretary of the Air Force Financial Management/ Comptroller

Kapaku, Charles K., to Maj; SAF/FMCCC  
Meyer, Tracy A., to GS-13; SAF/FMBOS  
Wardley-Niemi, Sylvia, to Maj; AFCAA/OS

## DFAS-Denver Center

Gates, Barbara M., to GS-12; DFAS-DE/J  
Gibson, Anna H., to GS-12; DFAS-DE/F  
Gooding, Toni R., to GS-12; DFAS-DE/J  
Hadsall, Debra J., to GM-13; DFAS-DE/M  
Klein, Ret F., to GS-12; DFAS-DE/J  
Larralde, Grace A., to GS-12; DFAS-DE/J  
Miller, Max L., to GS-12; DFAS-DE/C  
Moore, Paul J., to GS-12; DFAS-DE/J  
Sanders, Cathy B., to GS-12; DFAS-DE/J  
Shaheedian, Michele L., to GS-12; DFAS-DE/Y  
Tanner, Raymond A., to GS-12; DFAS-DE/D  
Thompson, Michael K., to GM-14; DFAS-DE/D  
Waters, Donald E., to GS-12; DFAS-DE/J  
Woost, Aubrey L., to GS-13; DFAS-DE/C

## RETIREMENTS



**Col Bowen**



**Col Chittick**



**Col Clark**



**Col Davidson**



**Col Fowler**



**Col Hunt**



**Col Metzger**



**Col O'Neill**



**Col Porterfield**



**Col Stubblebine**



**Col Swenka**

**Col Ronald S. Bowen** was Commander, Air Force Cost Analysis Agency, Arlington VA (28 years of service).

**Col James E. Chittick** was Director of Financial Analysis, Headquarters Pacific Air Forces, Hickam AFB HI (26 years of service).

**Col Lawrence E. Clark** was Assistant for Military/Civilian Personnel, Directorate of Budget Operations, Deputy Assistant Secretary, Budget, Washington DC (over 30 years of service).

**Col Dale A. Davidson** was Commander, 375th Comptroller Squadron and Comptroller, 375th Airlift Wing, Scott AFB IL (25 years of service).

**Col Charles T. Farmer** was Director of Cost Analysis, DCS/Financial Management & Comptroller, Headquarters Air Force Materiel Command, Wright-Patterson AFB OH (26 years of service). (No photo.)

**Col William H. Fowler** was Chief, Financial Operations Audits Division, Air Force Audit Agency, Norton AFB CA (27 years of service).

**Col Marshall G. Hunt** was Assistant Deputy Chief of Staff, Financial Management & Comptroller, Headquarters Air Combat Command, Langley AFB VA (28 years of service).

**Col James L. Laird** was DCS/Financial Management & Comptroller, Headquarters Air Force Communications Command, Scott AFB IL (24 years of service). (No photo.)

**Col Richard P. Metzger** was Deputy Chief of Staff/Financial Management & Comptroller, Air Force Development Test Center, Eglin AFB FL (31 years of service).

**Col Richard E. O'Neill** was Assistant Deputy Chief of Staff/Financial Management & Comptroller, Headquarters Pacific Air Forces, Hickam AFB HI (28 years of service).

**Col S.D. Porterfield** was Deputy Chief of Staff/Financial Management & Comptroller, Headquarters Air Force Reserve, Robins AFB GA (over 26 years of service).

**Col Joseph P. Rhodes** was Director of Cost Analysis, Deputy Chief of Staff/Financial Management & Comptroller, Hanscom AFB MA (26 years of service). (No photo.)

**Col Thomas J. Stubblebine** was Director of Financial Analysis, Deputy Chief of Staff/Financial Management & Comptroller, Headquarters U.S. Air Forces in Europe, Ramstein AB GM (26 years of service).

**Col Ronald A. Swenka** was Director of Military Pay Operations, Defense Finance & Accounting Service—Denver Center, Denver CO (27 years of service).





### Air Combat Command

Abbey, James S., MSgt; 347 FW/FMA  
Anderson, Evert E., SMS; HQ ACC/FMFAA  
Baldwin, Vicky A., MSgt; HQ ACC/FMA  
Besselman, John, TSgt; 354 FW/FMFM  
Burris, Roger L., MSgt; 5 BW/FMF  
Canillas, Corsino P., MSgt; 35 FW/FMF  
Carter, Lila L., GS-09; 351 MW/FMFQ  
Coolman, Richard, MSgt; 97 WG/FMF  
Crumpler, John H., GM-14; HQ ACC/FMFA  
Dennison, Paul, TSgt; 90 MW/FMA  
Godfrey, Doris J., GS-05; 93 BW/FMFV  
Griffith, Ronald, TSgt; 90 MW/FMFA  
Hall, Waldon, MSgt; 31 FW/FMFA  
Holms, Donna, GS-05; 92 BW/FMFD  
Jones, John D. Jr., CMS; 7 BW/FMF  
Karr, Kathy J., TSgt; Tonopah Test Range/  
FMA  
Kerley, Olive T., GS-07; 319 BW/FMF  
Krapf, Richard W., LTC; 1 FW/FM  
Lear, Michael, MSgt; 319 BW/FMF  
Mason, Arthur D., TSgt; 90 MW/FMA  
McDonald, Thomas W., TSgt; 42 BW/FMF  
Nathaniel, Charles E., TSgt; 379 BW/FMFP  
O'Brien, Christy L., MSgt; 347 FW/FMFD  
Olson, Richard A., MSgt; 410 BW/FMFO  
Pfenninger, Robert H., CMS; 2 WG/FMF  
Reedy, Roger D., Capt; 9 AF/FMF  
Reynolds, R.G., GS-12; 363 FW/FMF  
Stanley, Charles A., Capt; 35 FW/FMA  
Wynne, Henry, GS-05; 28 BW/FMFT

### Air Mobility Command

Douglass, Moses, LTC; 22 AREFW/FMFQ  
Garner, Lloyd S., LTC; 542 CTW/FM  
Hampton, Mickey V., TSgt; 314 CPTS/FMF  
Harris, Joyce, GS-12; 443 AW/FMA  
(40 Years of Service)  
Husser, Dennis W., MSgt; 843 ABW/FMFS  
Logan, William B., SSgt; 314 CPTS/FMF  
McMillan, Charles, MSgt; 443 AW/FM  
Ohle, Myrna J., GS-09; 63 AW/FM  
Onsanger, MSgt; 834 ABW/FMA  
Roberts, Crede, GS-03; 542 CTW/FM  
Troland, James R., MSgt; 19 ARW/FMR  
Wagner, Dorothy J., GS-6; 60 AW/FMFPT

### Air Force Audit Agency

Lollar, Robert L., GM-13; Langley AFB VA  
McKillip, Robert F., GM-13; Offutt AFB NE  
Niesen, Roger E., LTC; Robins AFB GA

### Air Training Command

Hayes, Katharine B., GS-12; Randolph/FMA  
Fink, B. Jeanne, GS-11; Randolph/FMA  
Luce, Lorene, GS-09; Lackland/FMFMX  
Barnes, Reginald, TSgt; Goodfellow/FMA  
Miller, Johnny, SSgt; Lackland/FMA

### Air Force Materiel Command

Abrams, Lynn J., Maj; ASC/FMPM  
Bean, Arline M., GS-08; AFDTC/FMFD  
Briggs, Cherry, MSgt; SM-ALC/FMF

Crosmun, Cecile, GS-12; SMC/FMBI  
Fugate, Sophia D., GS-05; 2750 ABW/FMFPT  
Hayes, Joy L., GS-05; 2750 ABW/FMFPM  
Howard, Stanley, Jr., TSgt; ASC/FMPM  
Kowalske, Richard J., LTC; 2750 ABW/FMF  
Kojzarek, Henry, Maj; WR-ALC/FMFA  
Lapuh, Lawrence P., Capt; ASC/FMBM  
Michaud, Gregory J., MSgt; AFDTC/FMFPM  
Olson, Margaret M., GS-12; AFDTC/FMFM  
Peneschi, Betsy; GS-07; SM-ALC/FMII  
Steele, Mike C., GM-14; ASC/FMBF

### AF Communications Command

Salas, Noberto, SMS; HQ CSC/FMC  
Collard, Thomas, SMS; SSC/FME  
Kora, Sam, SMS; SSC/FMB

### Air Force Space Command

Van Court, Honey, GS-11; Peterson AFB CO  
(42 Years of Service)  
Rivera, Fernando, GS-11; Patrick AFB FL

### Pacific Air Forces

Horn, Robert M., LTC; HQ PACAF/FMAC

### U. S. Air Forces in Europe

Bartowick, Nancy, SMS; Sembach AB GM  
Craeger, Peggy, GS-13; HQ USAFE/FMAOM  
Cross, Becky, MSgt; HQ USAFE/FMAOS  
Douglas, Leonard, MSgt; RAF Upper Heyford  
Fairbanks, John, LTC; HQ USAFE/FMAO

Harcar, Richard, TSgt; Sembach AB GM  
Inman, Doris E., TSgt; RAF Bentwaters UK  
Nay, Dennis, TSgt; Sembach AB GM

### Air Force Reserve

Dimarzio, Jean, GS-11; Greater Pittsburgh  
IAP ARS/FMA

### Air National Guard

Bump, David G., MSgt, Anchorage ANGB  
AK  
Courtney, Robert, CMS; Lincoln ANGB NE

### Assistant Secretary of the Air Force Financial Management/ Comptroller

Bowlin, William F., LTC; SAF/FMCE  
Claysmith, Claire A., GS-12; SAF/FM (Editor)  
Cripe, Kathleen S., GS-08; SAF/FMC  
Munz, Laurence D., LTC; SAF/FMC  
Waller, Robert L., LTC; SAF/FMCE

### DFAS—Denver Center

Hale, Esther, GS-11, DFAS-DE/A  
Hernandez, Ruben, GS-09, DFAS-DE/J  
Hurtado, Rene G., GS-12; DFAS-DE/N  
Malloy, Jean L., GS-06; DFAS-DE/J  
Porter, Lolita V., GS-12; DFAS-DE/P  
Rothfusz, Werner, GS-12; DFAS-DE/A  
White, Jeanette, GS-04; DFAS-DE/A  
Wilkins, James, GS-06; DFAS-DE/W

## SAF/FM Admin Retirees



Mrs Kathleen Cripe (left), secretary to Mr LeRoy Baseman, Deputy Assistant Secretary, Cost and Economics, retired Jul 31, 1992 with 30 years of service (28 years in SAF/FM). Ms Bobbie King (right), a former member of SAF/FM for 20 years, retired Aug 31, 1992 with over 37 years of federal service.

## General Officer and SES Actions



**Mr Robert D. Stuart**  
(Promotion)

**From:** Director, Budget Investment  
Deputy Assistant Secretary, Budget  
Washington DC (Pentagon)

**To:** Deputy for Budget  
Deputy Assistant Secretary, Budget  
Washington DC (Pentagon)



**Ms Cathlynn B. Sparks**  
(Reassignment)

**From:** Deputy Director, Budget Operations  
Deputy Assistant Secretary, Budget  
Washington DC (Pentagon)

**To:** Director, Budget Investment  
Deputy Assistant Secretary, Budget  
Washington DC (Pentagon)



**Mr Alan P. Babbitt**  
(Reassignment)

**From:** Principal Asst, DCS/FM & Comptroller  
Headquarters, Air Force Systems Command  
Andrews AFB MD

**To:** Deputy for Hazardous & Waste Mgmt  
Deputy Assistant Secretary (Environment, Safety, and  
Occupational Health)  
Washington DC (Pentagon)



**Brigadier General Milton L. Haines**  
(Reassignment)

**From:** DCS/Financial Management & Comptroller  
HQ Air Force Logistics Command  
Wright-Patterson AFB OH

**To:** Deputy for Special Projects  
Assistant Secretary of the Air Force,  
Financial Management and Comptroller  
Duty at: Wright-Patterson AFB OH



**Mr John E. Lang**  
(Retirement)

Assistant Deputy Chief of Staff,  
Financial Management & Comptroller  
Headquarters, Air Force Logistics Command  
Wright-Patterson AFB OH

(Effective: June 27, 1992)



**Mr Thomas L. Miner**  
(Reassignment)

**From:** Director of Commodities Management  
Oklahoma City Air Logistics Center (OC-ALC)  
Tinker AFB OK

**To:** Assistant DCS/FM & Comptroller  
Headquarters Air Force Materiel Command  
Wright-Patterson AFB OH





## From the Editor

It's a done deal folks! This anniversary edition is my last issue—I'm retiring.

I have spent my entire career serving the world of comptrollers — almost 3 years with the Navy Comptroller and over 34 years here at the Pentagon for the Comptroller of the Air Force and SAF/FM.

I've worked the last 20 years on the magazine staff—8 years as the editorial assistant and 12 years as the editor.

This position has been described as "unique," and it is. The job is not as boring as you might think because being editor affords me the opportunity to perform all kinds of jobs—writer, researcher, public affairs officer, typesetter, visual information specialist, budget analyst, secretary, proof reader, and mail clerk, which includes licking those envelopes—yet every issue presents a new set of problems. But when someone asks me what I've done, I can show something tangible, which is rather rare for a government employee.

To all of you out there who have contributed to this magazine over the years I want to say thank

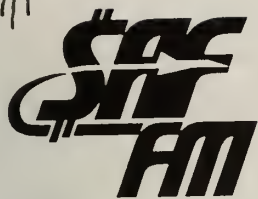
you. However, there are some people whose efforts need to be mentioned and to whom I am indebted: the authors of articles, whether or not the articles were published; the people who contributed items or articles for the *Notes from . . .* pages; and to my points of contact who have gathered and submitted the inputs for the retirements, promotions, and anything else I may have needed on a quick turnaround issue after issue. Some of these contacts have been there for me for a long time and I couldn't have done it without them—especially Leslie Banks, Mary Cox, Donna Herbster, Patsy Swain, Marilyn True and Linda Winkler.

Back in October 1972 when I started working on the magazine, I took a trip to England and on the path to Winston Churchill's grave I saw an epitaph on a woman's tombstone which left an impression on me. At the time, I thought wouldn't that be nice if people thought that about me someday. The epitaph was short and simple, and read: *She hath done what she could!* Today, I'd settle for: *She tried!*

*Clair*



Doc.  
D 301.73:  
27/1



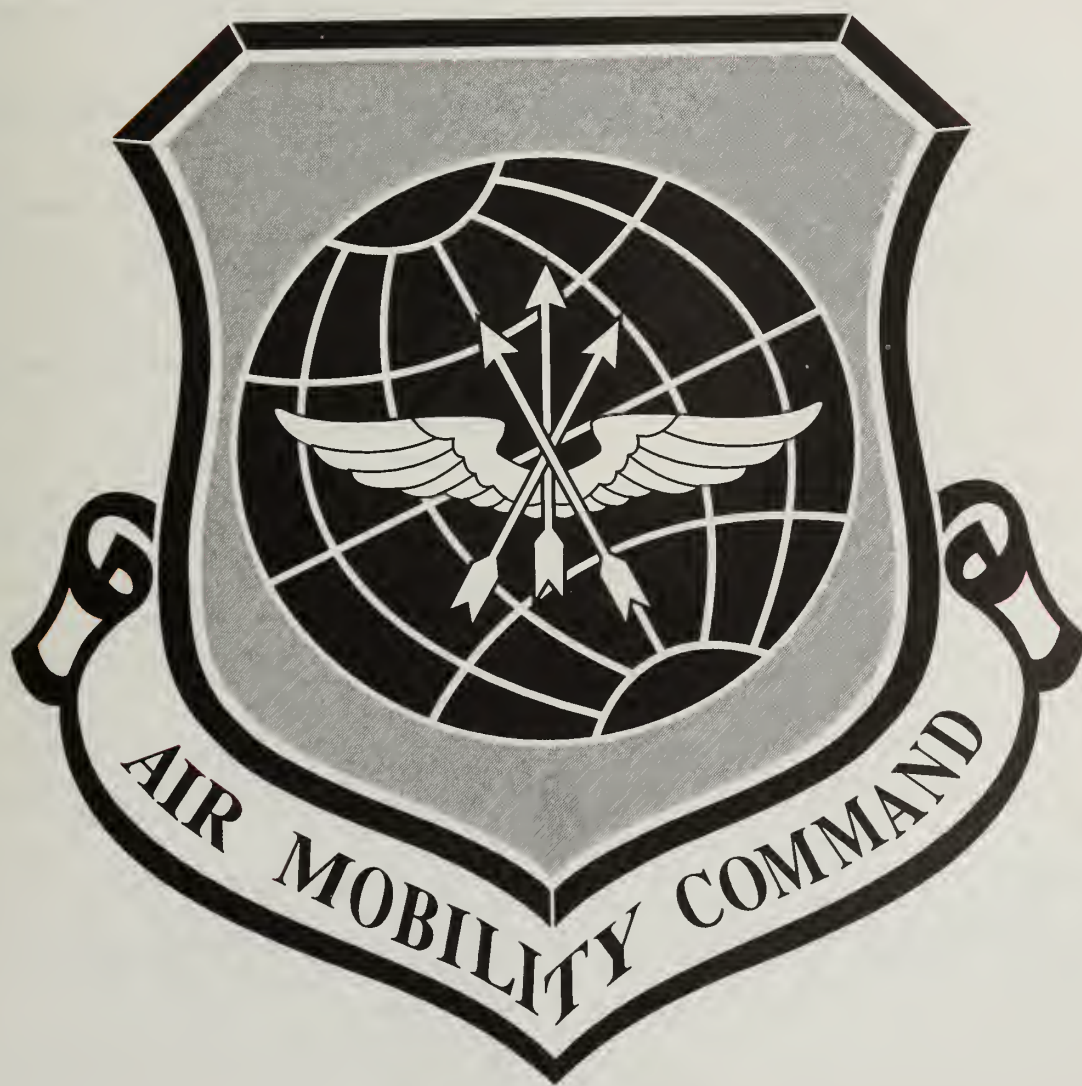
# the AIR FORCE COMPTROLLER

Volume 27 Number 1

January 1993

## AIR MOBILITY COMMAND

Getting Down to Business



DEPOSITORY

MAR 2 1993

UNIVERSITY OF ILLINOIS  
AT URBANA-CHAMPAIGN



# The Air Force COMPTROLLER

Department of the Air Force  
Recurring Periodical 170-2  
(AFRP 170-2)

(Reader-Per-Copy Ratio—7 to 1)

Published Quarterly in the Pentagon  
by the Assistant Secretary of the Air Force  
(Financial Management and Comptroller)

*Dr Donald B. Rice*  
*Secretary of the Air Force*

*Mr Michael B. Donley*  
*Assistant Secretary of the Air Force*  
*(Financial Management and Comptroller)*

*Mr John W. Beach*  
*Principal Deputy*  
*Assistant Secretary of the Air Force*  
*(Financial Management & Comptroller)*

*The Air Force Comptroller is an official, non-directive departmental publication distributed four times annually under provisions of AFR 5-7. Its purpose is to provide timely information to Air Force Financial Management and Comptroller personnel relating to mission accomplishment; to assist them in solving problems and improving efficiency of operation; to communicate new developments and techniques and to stimulate professional thought and development.*

*The Air Force Comptroller is published by the Assistant Secretary of the Air Force (Financial Management and Comptroller) (SAF/FM), Washington, DC 20330-1000. Contributions, suggestions and criticisms are welcome. Opinions expressed by individual contributors do not necessarily reflect the official viewpoint of the Assistant Secretary of the Air Force, the Comptrollers, or the Editorial Staff. Final selection of material for publication is made on the basis of suitability, timeliness and space availability.*

*Address communications to: The Air Force Comptroller, SAF/FM (Editor), Washington, DC 20330-1000. Telephone DSN 227-5888.*

**Ms Gloria R. Jaskiewicz**  
**Editor**

DISTRIBUTION F. *The Air Force Comptroller* may be purchased from the Supt of Documents. Mail to: New Orders, Superintendent of Documents, P.O. Box 371954, Pittsburgh, PA 15250-7954.

## IN THIS ISSUE

Page

<b>Air Mobility Command:</b>	
<b>Getting Down to Business,</b>	
by Capt Elbert Milton, Jr. ....	3
<b>Requiem for an Old Friend:</b>	
<b>Automation Comes to the DoD</b>	
Pay Manual .....	5
<b>Economic Analysis: The New Emphasis,</b>	
by Mr Steve Connair .....	6
<b>Comptroller Leadership: The Key Factor</b>	
<b>in a Time of Change,</b>	
by Maj Bert Moss .....	8
<b>Aces High .....</b>	12
<b>Deputy Assistant Secretary, Budget,</b>	
by Maj Gen Robert F. Swarts (SAF/FMB)....	13
<b>Deputy Assistant Secretary, Cost and</b>	
<b>Economics,</b>	
by Mr LeRoy T. Baseman .....	14
<b>Deputy Assistant Secretary, Plans, Systems,</b>	
<b>and Analysis,</b>	
by Mr J.J. Nethery .....	15
<b>Hurricane Andrew—Ridin' the Storm Out,</b>	
by Maj E.R. Newcome, Capt Janet Young,	
and Capt Dan Cappabianca .....	16
<b>Auditor General of the Air Force,</b>	
by Mr John W. Boddie .....	20
<b>Director, Defense Finance and Accounting</b>	
<b>Service—Denver Center,</b>	
by Mr John S. Nabil .....	21
<b>Standard Systems Center,</b>	
by Mr Pat Foley .....	22
<b>Financial Management Career Program</b>	
by Mr H.E. (Ed) Park .....	23
<b>Chief for Enlisted Matters,</b>	
by CMSgt Marvin D. Calhoun .....	24
<b>Professional Military Comptroller</b>	
<b>School (PMCS),</b>	
by Capt Donna M. Fry .....	25
<b>Comptroller Training Flight,</b>	
by Maj G. Phillips .....	26
<b>Comptroller Officer Assignments</b>	
<b>Section,</b>	
by Capt Tony Thompson .....	27
<b>Promotions. ....</b>	28
<b>School Selectees and PMCS Centennial</b>	
<b>Class Celebration .....</b>	29
<b>Retirements. ....</b>	30
<b>Best Author of the Year .....</b>	31
<b>Hail and Farewell .....</b>	Back Cover

# Air Mobility Command:

## Getting Down to Business

by Capt Elbert Milton, Jr.

On 1 June 1992, America's global reach assets were fused into a single team called Air Mobility Command (AMC). The command headquarters is located at Scott AFB, Illinois. Equipped with assets from the former Strategic Air Command and Military Airlift Command, and supplemented by Air Reserve and Air National Guard units, the men and women of the new Air Mobility team provide airlift, aerial refueling, and aeromedical evacuation for all of America's armed forces. Operational support aircraft are also assigned to America's global reach team. As the air component of United States Transportation Command (USTRANSCOM), AMC will serve many customers; as the single manager for air mobility, AMC's customers have only one number to call for global reach.

When directed, AMC provides mobility forces to the war-fighting commanders to support their ever-changing mission requirements. Assigned forces include all C-5 and C-141 assets, two-thirds of the Air Force's KC-10s and over three-quarters of the KC-135s. These mobility forces are operated worldwide by active, guard, and reserve units, and fly in support of both peacetime and contingency operations. The airlift aircraft provide the capability to deploy air and air mobile forces anywhere in the world and to sustain them for the duration of the contingency or exercise. The tankers are the lifeline of the global reach mission and enhance the lethality of US air power by increasing the range, load capacity, and loiter times of combat and combat support aircraft. Since AMC tankers can also refuel Navy, Marine, and many allied aircraft, they leverage all Service capabilities on land, sea, and in the air.

Command and control of these forces are executed by the Tanker Airlift Control Center (TACC), a direct reporting unit (DRU) of AMC, also located at Scott AFB, Illinois. It is the hub for America's global reach team. TACC is responsible for scheduling and controlling all tanker and airlift resources worldwide. Air Force taskings, as well as Department of Defense support, are channeled through this state-of-the-art command and control center. The unified missions of AMC bring unique challenges to the comptroller community.

### Higher Stakes Bring Increased Responsibilities

Along with the rest of the Department of Defense, we are definitely in a rapidly changing environment and the train is moving full speed ahead. Don't anticipate any stops. So, what does all this mean for comptroller personnel? With 16 installations, 1,033 aircraft (40% airlift, 36% aerial refueling, and the remainder dedicated to operational support), and 181,000 civilian and military personnel, including AMC augmentation forces, AMC's annual operating budget is \$5.7 billion. Total assets for the command equate to roughly \$36.0 billion.

From a private sector perspective, our total assets place us in the number seven position of the *Fortune* 500 industrial companies in America. In comparison with top Aerospace corporations, AMC has more assets than Boeing (\$15.8B) and McDonnell Douglas (\$14.8B) combined.

### Financial Operational Support

Air Mobility Command like other Air Force major commands, is structuring itself under the *Objective Wing* concept. While that is in itself a challenge for the financial management community, our biggest challenge lies in transitioning all financial management into the Defense Business Operations Fund (DBOF). All of these activities are taking place under the total quality management umbrella. As we restructure and implement new activities, we are constantly seeking ways to streamline processes and improve service to our customers.

Within AMC, DBOF is being implemented in three distinct business areas. The first, called DBOF-Transportation (and referred to as DBOF-T), was implemented 1 October 1991. It encompasses what was previously known as the Airlift Service Industrial Fund (ASIF). The second, DBOF-Air Mobility Command (DBOF-AMC), began on 1 October 1992. It was carved out of traditional AMC Operation and Maintenance (O&M) activities. The third business area, called DBOF-Base Operations Support (DBOF-BOS), is scheduled to start on 1 October 1993. It will include all CONUS-host services in these program





elements: XXX56 (Environmental Compliance), XXX76 (Minor Construction), XXX78 (Maintenance and Repair), XXX90 (Audiovisual and Visual Information), XXX95 (Base Communication), XXX96 (Base Operations), 88719 (Child Development), and 88720 (Family Support Centers).

DBOF-T falls under USTRANSCOM for funding and financial policy purposes. AMC, as the air component of TRANSCOM, executes the airlift portion of the total USTRANSCOM program. Currently, there are seven output measurement areas (trained crews, channel passenger, channel cargo, special assignment airlift missions, JCS exercises, commercial mail, and support to others) within DBOF-T. Funding for the first five output areas is based on output performance. For example, if AMC expects to move 100,000 ton miles of cargo, DBOF-T will receive funding (expense authority) at that level. Customers will then pay DBOF-T at specified rates for services rendered using their operating funds. The final two output areas are funded on a reimbursable basis, meaning services are not sold at specified rates. The customer, instead, reimburses DBOF-T for the actual cost.

The second business area, DBOF-AMC, remains under direct Air Force management for training and equipping Air Mobility forces. It comprises four output areas (operational support airlift, general and administrative, weapon system training, and support to others), though funding is not based on output measurements as in DBOF-T. Rather, for example, operational support airlift is funded by the DBOF based on the total program cost, not on a cost-per-flying-hour or some other unit cost measure. Similarly, revenue is generated by billing O&M funded customers for actual monthly expenses. All DBOF-AMC outputs are considered *level-of-effort* and are not linked to a specific output performance level or unit cost.

OSD is preparing to take the next step of implementing cost reimbursement by establishing DBOF-BOS. It is scheduled to activate DoD-wide on 1 October 1993. The purpose of DBOF-BOS is to

allow greater visibility over base support cost. Funding will be transferred from the Base Operations Support (BOS) activities (who now provide many services free-of-charge) to their respective customers. Customers will then use these funds to purchase base support services, thus creating yet another customer-provider relationship. Eventually, customers will have the option of purchasing some base support services from other than a military provider. While this option is several years down the road for active Air Force activities, it already is a serious topic of conversation as it represents a fundamental change in the way we'll do business.

In addition to the objective wing and the DBOF, former SAC commanders and those commanders who are *tenants* (now called geographically separated units (GSUs)) on Air Combat Command (ACC) bases face additional challenges, because they remain O&M funded.

AMC currently has 13 GSUs located throughout the CONUS. Three are operational groups: the 398th Operations Group located at Castle AFB CA; the 453rd Operations Group located

at Fairchild AFB WA; and the 458th Operations Group located at Barksdale AFB LA. HQ AMC has provided the commanders at these locations with full-time 674X0 resource advisors who provide financial assistance and funding visibility. This move provides new opportunities for our enlisted corps.

These resource advisors work with their regional wings (formerly called *parent wings*) to obtain their funding via a funding document identified with a sub-OBAN identifier. Wing commanders will have oversight responsibility to ensure GSU commanders have the funding necessary to carry out their assigned missions.

The remaining 10 GSUs have resource advisors working in an additional duty capacity providing similar services to the commander. These units will work under normal host-tenant relations as identified in AFDPD 11-1, DODI 4000.19, and AFR 172-1.

Executing the \$40 million Foreign Military Sales (FMS) program for the AMC Tanker fleet adds to the intense



activity for our comptroller personnel. AMC is now the central agency for air refueling support matters. Comptroller responsibilities lie in the areas of funds management, forecasting, and validation of tanker air refueling requirements in support of allied taskings.

### Reach for Endless Opportunities

Shrinking budgets and manpower make our jobs even more important. The implementation of DoD programs such as the consolidation of Accounting and Finance operations, Defense Business Operations Fund (DBOF), Depot Level Reparables (DLRs), Unit Cost Resourcing (UCR), and Fee-for-Service, require us to move toward a more businesslike philosophy.

In our rapid, dynamic business we must focus our efforts on being efficient, flexible, responsive, and effective. AMC is more than a mere name

change, it is a whole new way of doing business. Our increased responsibilities are forcing us to focus on *doing the right things right*, and assuring financial support to the Air Force's Global Reach mission.

Capt Elbert (Al) Milton, Jr. was a Financial Analyst, DCS Financial Management and Comptroller, Headquarters Air Mobility Command, Scott AFB, Illinois. He graduated with a bachelor's of science degree from the United States Air Force Academy in Colorado Springs, Colorado. In his previous assignments, Capt Milton served as the Director of Financial Management for Air Mobility Command's Provisional Headquarters, Cost Analyst for HQ MAC, and as the Defense Satellite Communications System (DSCS) Program Financial Manager, Los Angeles AFB, California. He is a graduate of SOS in residence, Comptroller Staff Officer Course, and is a member of the American Society of Military Comptrollers. In August 1992, Capt Milton became the Chief of Financial Analysis at Kirtland, AFB, New Mexico.



FM

### Requiem for an Old Friend: Automation Comes to the DoD Pay Manual

The Defense Finance and Accounting Service (DFAS) will retire the current military pay and retired pay manuals and introduce new, automated versions over the next couple of months.

The official title of the new *Department of Defense Military Pay and Allowances Entitlements Manual (DoDPM)* will be the *Department of Defense Financial Management Regulation, Volume 7, Part A, DoD 7000.14R*. DoDPM was distributed in November 1992. Its companion volume, *Department of Defense Military Retired Pay Manual (DoDMRPM)* is expected to be released by early February 1993 as *Volume 7, Part B* of the financial management regulation.

Aside from interim changes, the text of the new manuals remains virtually unchanged; however, the appearance of the DoDPM will change dramatically. Its format will shift from a 6 by 9-inch handbook to a full-sized 8 1/2 by 11-inch publication, closely resembling many current *recyclable* publications. The format of the DoDMRPM will not change.

The recyclable format will allow DFAS to publish more than three new editions of the DoDPM per year. The new format halves the cost of printing, publishing and distribution, and reduces the number of staff hours required to produce the manual by nearly one-third. This combination of accelerated production schedules and cost reductions exemplifies DFAS commitment to provide new and increased efficiencies and economies of scale.

Further efficiencies are anticipated when the format of the manuals is enhanced to take advantage of CD ROM technology. When this initiative is implemented, distribution of the manuals will take the form of CD ROM disks. The CD ROM format will limit the requirement for distribution centers to provide paper copies to customers except on demand. In addition, users will be able to call up selected pages from the CD ROM disks instead of printing the entire document.

Also expected to be published in 1993 is the long-awaited, trimmer, simplified DoDPM and DoDMRPM. The goal of this rewrite is to provide a more user-friendly text which would engender a clearer understanding of military and retired pay policy.

By 1994, DFAS hopes to make available a *Hypertext* option which would allow users of the manuals to gain access to entire bodies of related text material through single word searches. This is part of a continuing effort by DFAS to make a better product by taking advantage of developing systems technologies.

Another goal is to increase customer feedback on how to improve our products. DFAS welcomes comments and recommendations on the new pay manuals. Inquiries should be addressed to: DFAS Headquarters, Attn: Military Pay Division (DFAS—HQ/FMM), Washington, D.C. 20376-1370 or telephone (703)-607-1370/DSN 327-1370.

FM



# ECONOMIC ANALYSIS:

## The New Emphasis

by Steve Connair

The demand for economic analysis (EA) is booming in the Department of Defense. Declining budgets, tight competition for scarce resources, and new emphasis upon quality management decisions have combined to make it seem as though everyone wants an EA. In the past some managers considered EAs an exercise in filling a bureaucratic square. New requirements from OSD and Congress over the past two years and the inherent value in a good EA have changed that perception. In many situations the bottom line has become: if you want money for your project or program, show me a good EA. Rather than the perception of EAs in the past as dusty documents that no one ever read, the new reality of EAs is that they are read very carefully at OSD level and are being used as discriminators in decisions about who among Army, Navy, and Air Force will get real money for projects.

### Sources of Increased Emphasis

The new emphasis on EAs comes from several sources. Defense Management Review Decisions (DMRDs) 966 and 967 (addressing military construction (MILCON) and real property maintenance) established a new requirement for an EA whenever two million dollars or more are invested in a project. Prior to this requirement EAs had only been required for MILCON projects if the justification was based on savings or financial considerations. Since many MILCON projects were based on mission needs rather than savings, this meant that prior to the DMRDs, far fewer projects had to be supported by EAs. With the emphasis that senior Air Force leadership places on quality installations, it is not surprising that EAs are now receiving such attention.

A similar new requirement came into play for the military family housing (MFH) program. Beginning with the FY91 Authorization language, Congress now requires an EA for every project in which the cost of the most expensive unit exceeds \$50,000 times the area cost factor. The result is that most MFH projects, whether for renovation or new construction, require an EA. Since providing quality housing is a top priority of senior Air Force leadership, it is not surprising that in this area the demand for quality EAs has surged.

Beginning in the summer of 1991, the Director of Defense Information began requiring EAs with requests for funding automated information systems. This type of EA is called a functional economic analysis (FEA) or

*business case analysis* because the emphasis is on business reengineering, or looking at the process of an operation before determining information system requirements. FEAs have special requirements, such as the presentation of summary cost data using the Institute of Defense Analysis (IDA) model. FEAs are not generated by an investment dollar threshold, but are prepared when the Director of Defense Information requests them on a particular proposed system, or even on a system that has obtained funding in the past for some of its requirements, but needs additional investment funds to further implement the system. The point here is that FEAs are a type of EA and another example of a new requirement which is contributing to the recent explosion in demand.

In areas where EAs have always been required, such as Productivity Enhancing Capital Investments (PECI), demand remains steady and will likely increase in the future. OSD plans to increase the funding level for PEGI projects in FY94 and throughout the Future Years Defense Plan (FYDP) to \$50M per year, from a previous level of \$32M. In the tight budgeting environment of the post-Cold War defense drawdown, here is one area where available funding is increasing. The PEGI program includes both the Productivity Investment Fund (PIF) and the Component Sponsored Investment Program (CSIP). In both PIF and CSIP proposals, projects compete with all other projects submitted for a pool of funds. Projects are selected based upon mission impact, financial ratios and a sound, well-documented EA. Thus in areas such as productivity improvement, where cost analysts have been preparing EAs for some time, the prospect is at least a constant and more likely even an increasing level of effort. Of course, installations are never required to submit PEGI proposals. But to get funding for projects, the EAs are a must. To very loosely paraphrase the *voice* from the movie *Field of Dreams*, *If you want to build (or buy) it, the EAs must come.*

### Increased Workload and Closer Scrutiny

The recent explosion of EA requirements has created a whirlwind of workload for financial analysis offices. In the midst of forming a new career field (financial analysis rather than separate cost and budget analysis specialties), this explosion of EA workload has been especially difficult for financial analysis offices, whether at installations, command Headquarters, or the Secretariat.



This brings up the point of the closer scrutiny EAs have been receiving. Beginning in January 1991, the Economics Division at the Secretariat (SAF/FMCE) began reviewing all MFH and MILCON EAs, at the request of AF/CE. This SAF/FMCE review also was the result of OSD comptroller analysts' request to review more EAs. Prior to that time SAF/FMCE only reviewed selected MFH and MILCON EAs when specifically requested on a case-by-case basis. The result was the emergence of a new standard of quality for EAs. Since these EAs would often be forwarded to OSD or even to Congress, the Air Force wanted to ensure a high quality product so as to make the case for funding the requested projects as strong as possible.

While this closer scrutiny has created difficulties for commands and bases, the greater effort has paid off. The quality of EAs has improved and the Air Force has generally done well in funding requests. However, there is still plenty of room for improvements. Specific areas that can still be improved include readability, documentation, and benefits analysis.

An EA should be readable and make a reasonable case to a reviewer outside the Air Force. Preparers should avoid Air Force unique acronyms or jargon. The goal of the EA should be simply to tell a story: why does this project make sense? All data and assertions within the EA should be consistent so that reviewers will see the project as having been well thought-out. An EA must be a stand-alone document, citing sources for all costs or factors and affording complete replication of calculations. Benefits are as important as costs. Benefits should be quantified if possible, and a cost/benefit ratio calculated. Often in our review of EAs we have seen benefits quantified without the follow-through of making the cost/benefit calculation.

#### Improving Guidance, Steamlining Workload

The new emphasis on EAs has led to an awareness that guidance needs to be improved. Documents governing economic analysis at all levels are being revised. During the past year the Tri-Services Economic Issues Committee revised OMB Circular A-94, which governs federal economic analysis policy. The revised Circular is scheduled to be issued by the time this article is published. This revision will drive a rewrite of the governing DoD Instruction (7041.3). Revising AFR 173-15 (4 March 1988) has been an ongoing project. The field has provided many excellent ideas for improving guidance. In line with the new initiative on Air Force policy directives, an Air Force Instruction (AFI) will supersede AFR 173-15. This AFI will

improve guidance and also rescind AFP 178-8 (EA Handbook) and AFR 173-3 (Economic Resource Impact Statement). To help field financial offices with this increase in EA workload, we encourage automating the preparation process as much as possible. The Army Corps of Engineers has created a program to accomplish EAs called PC-ECONPACK. OSD has recommended this program for doing MILCON and MFH EAs. Though not mandatory for Air Force use, several commands (especially Air Combat Command) have used PC-ECONPACK extensively and are quite pleased with the results. PC-ECONPACK is available directly from the Army Corps of Engineers in Washington, who maintain a register of users so that updates to the program can be provided. SAF/FMCE has produced a computer-based training module to help analysts learn the EA preparation process. A program to prepare more generic types of EAs (i.e., non-MILCON or MFH EAs such as those for productivity program requests) is being developed and will soon be available.

The Air Force has held an EA workshop for analysts each of the past two years. These two-day workshops were designed to keep analysts informed on the latest developments. Since much EA workload involves MILCON and MFH projects, both Air Staff and field civil engineering representatives provided a helpful dialog on how comptroller and engineering offices can cooperate to improve the EA preparation process.

Economic analysis will continue to generate a significant workload into the foreseeable future. Often analysts focus on the difficult task of preparing EAs without appreciating the fact that their work is helping to build a new Air Force. Wise management decisions on allocating scarce resources are the name of the game. The Air Force of the 21st Century will be better than today's because serious thinking is being applied to choices among alternative courses of action, the benefits of which will be realized far into the future.

Mr Steve Connair is Acting Chief of the Economics Division (SAF/FMCEE) at the Pentagon. He is a graduate of the University of Dayton, Catholic University of America and Virginia Tech. A member of American Society of Military Comptrollers and the Society of Cost Estimating and Analysis (SCEA), he is also a graduate of ACSC and OSD's Executive Leadership Development Program. At present he is attending Naval War College.





## Comptroller Leadership:

### The Key Factor in a Time of Change

by Major Bert Moss

In 1615 Owen wrote, *Times change and we change with them too*. In the fifth century B.C., Heraclitus said, *There is nothing permanent except change*. And in the nineteenth century, A.D., Benjamin Disraeli said, *Change is inevitable—change is constant*. There is certainly nothing new about change, and nothing new about the key importance of leadership in the change process. However, it is an understatement to say that we, the armed services; Air Force; and the Comptroller world; are experiencing change at a pace never before experienced in our history. This article is about change, and what I believe is a key to *successful* change: leadership by base-level comptrollers. Successful change will only be accomplished through successful leadership by the men and women in the trenches, charged with implementing change on a daily basis. After briefly discussing the scope of change facing us, I will offer what I believe are three prime areas base-level comptrollers must maximize to succeed in these challenging times. These items are: communication, combating resistance to change, and planning for change.

*God grant me the serenity to accept the things I cannot change,  
the courage to change the things I can,  
and the wisdom to know the difference.  
The Serenity Prayer*

It is virtually impossible to not be aware of the general changes impacting directly and indirectly on comptroller responsibilities. Defense funding continues to spiral downward due to the events changing the world political balance and domestic economy problems. Related to budget cuts emanating from these conditions are military personnel reductions, civilian hiring freezes, TDY and PCS funding reductions, and more. These significant reductions in military budgets have already led to growing problems in keeping up with maintenance and repair of real property assets and difficulty in managing reductions in overall base operating support. Other general changes that impact our business in various ways include force-wide restructuring, DoD-sponsored centralization of many primary financial responsibilities, and the continuing streamroller effect of the technological explosion. As if all this wasn't enough, the comptroller field itself is promulgating its own multiple changes in the midst of these major revisions.

The list of comptroller-specific changes currently being implemented or planned for the near term, is in itself, dramatic. While we struggle to help keep our bases afloat in the face of service and DoD-wide changes,

we are combining the Budget and Cost Analysis functions, to form a new career field entitled "Financial Analysis." In doing so, we are more than ever before instituting two truly separate career fields, now to be referred to as "Financial Analysis" and "Financial Services." Along with these changes we are merging our officer resources into one "Financial Management Officer" career field. All these changes will be seen as minor as we move into one of the biggest comptroller business changes in many years, centralization of base-level accounting functions. If you think flexibility is the key to airpower—check out the financial arena! At the same time we are planning for these coming changes, we are still adjusting to, and making time for, other recent added responsibilities including Moral, Welfare and Recreation oversight, the Depot Level Repairable program, Unit Cost Resourcing, Defense Business Operating Fund, and working directly for a "new" boss—the wing commander. If all this wasn't enough, the comptroller world is continually adapting to new technology, for example: current efforts to integrate image technology into existing automated applications of support systems. In the coming months and years we will continue to be directly impacted by the technology of advanced optical readers, voice synthesizers, fiber optics, artificial intelligence applications, and so on. The financial arena, for better or worse, is in its greatest period of evolution. How well we respond to these multiple challenges is directly dependent on the leadership skills of our base-level comptrollers. "Lead, Follow, or Get Out of the Way" is a quote seen in many offices throughout the Air Force. At base level there isn't anyone for comptrollers to follow, and it's too late to get out of the way. The key to success in this unprecedented time of change is *Comptroller Leadership*.

This article is not a treatise on *Leadership*. We must assume that the individuals now occupying comptroller positions at our installations all possess a good share of that unending list of adjectives employed to describe leadership; including bearing, courage, decisiveness, dependability, endurance, enthusiasm, initiative, integrity, judgement, knowledge, loyalty, tact, unselfishness, and nauseam. What this article does key on are three subjects of vital importance to comptrollers today and for the future. Napoleon Bonaparte said, *The only way to lead people is to show them a future: a leader is a dealer in hope*. Through maximizing the power of communication, understanding the problem of resistance to change, and appreciating the need for



change planning, comptrollers can significantly ease the difficulties associated with a time of change, and accomplish what Napoleon was talking about. In reading this article, some may think it's a return to Leadership and Management 101. Well, in some ways it is—but then sometimes it doesn't hurt to return to the basics for guidance and inspiration.

### Communication

Of all the tools a leader has available to accomplish any task, none is more important than communication. It is impossible to pick up any book on leadership or management and not find a healthy dose of communication included in the major subjects covered. Effective leadership requires a well developed ability to communicate. Philip R. Harris, in his book *High Performance Leadership: Strategies for Maximum Career Productivity* states:

Communication is our most important tool and is at the heart of all organizational operations. Communication can be the basis for understanding, cooperation, and positive action; without it, such goals would be undermined. The vitality, creativity, and productivity of organizations depend on the content and character of their communications. Failures in communication contribute to management problems, and the cost of miscommunication may be incalculable.

During a period when an organization is faced with complex changes, the importance of communication is multiplied and magnified. The importance of communication in relation to the changes we are facing is even greater because they impact on virtually every one of our functions and processes, on every individual within the comptroller organization, and throughout the base. Changes impact on people. They inevitably create confusion, cause misunderstanding, intensify feelings of insecurity, and can lead to reduced productivity. Effective communication can significantly reduce the adverse impact of these reactions. The more people are informed about changes, and how they will be affected personally and professionally, the easier it will be to implement each change. Communication is paramount both within the comptroller organization itself, and within the base in general. Not only will comptrollers need to keep their own people well informed, but they must keep their superiors and the base populace knowledgeable on the impact of these changes. Comptrollers will not be able to depend solely on hierarchical communication. There are many avenues available to achieve the level of communication necessary, and it shouldn't be necessary for me to go into a long dissertation on staff meetings, commanders' calls, written articles, informal meetings, and so on. What is important for comptrollers to understand is that they must make full use of every possible communication channel to inform and educate people on current and future changes. To be effective in communicating change,

comptrollers will need to be highly knowledgeable about the details of the change being addressed. They will have to ferret-out the details from any source available, analyze the information, determine its impact, and decide on a course of action to communicate the specifics. By opening these issues through overt communication, comptrollers will then receive feedback necessary to gain added insight on problems/solutions not previously considered, and be able to develop further communication.

To increase the effectiveness of communicating change, there are three ideas I would offer for your consideration.

**Communicate confidence, optimism.** Change, in itself, tends to damage confidence and optimism. Thomas E. Cronin, in *Presidential Studies Quarterly*, writes that "Leaders have those indispensable qualities of contagious self-confidence, unwarranted optimism and incurable idealism that allow them to attract and mobilize others to undertake demanding tasks these people never dreamed they could undertake." The manner in which comptrollers communicate ideas associated with change will establish the climate and impetus for change within their organizations. Attitude maximizes aptitude. Even in the face of changes one cannot easily understand or accept, a confident and optimistic attitude is imperative to the continuation of positive chemistry within an organization. Successful leaders instill this positive approach to change, and through it build self-confidence in their followers.

**Communicate that you understand there will be false starts and mistakes.** One of Murphy's best known laws is *If anything can go wrong it will*. With the scope of change challenging us, there will be false starts and mistakes. Your people will need the confidence to identify these problems and provide negative feedback to you. If they think your normal reaction is to shoot the messenger, you won't get the message. On the other hand, if they know you can accept mistakes, and that your primary concern is to fix what *caused* the mistake, you will be rewarded with an open and honest approach to change. Accepting the annoyance of false starts and the inevitability of mistakes will contribute to the mutual trust and confidence required in a successful organization.

**When communicating, don't forget your sense of humor.** In *Making a Difference, Twelve Qualities that Make you a Leader*, Shelia Bethel writes:

When things are changing all around us a sense of humor keeps us sane and allows our followers to develop their own sense of balance. Humor can counteract the pain of change. A good sense of humor sustains people when life becomes difficult. It can give everyone a momentary "emotional vacation" so they can recharge and get on with the job at





## Comptroller Leadership: The Key Factor in a Time of Change . . . (Continued)

hand. The leader who can use humor to relieve the stress of change is a powerful and sensitive leader. Using humor doesn't trivialize serious situations. It puts overwhelming circumstances in perspective. A sense of humor can conquer pretense and subdue inflated egos. It can diffuse anger and hostility. It can take an impossible situation and change it to an acceptable one. A sense of humor helps others in time of change by acting as an emotional safety valve.

I can't say it any better. Humor is probably a subject that should be taught in leadership courses. The old axiom, "If you take yourself too seriously, no one else will," is quite true. Humor, applied at the right place and time, can be an important ingredient in your organizational style. It is a major factor for people who believe in "working hard and playing hard." Properly used, it will enhance your ability to communicate and integrate change.

Effective communication not only provides information in such a way that will dissuade fears and insecurities, but it will also create an atmosphere in which people can contribute positively to implementing these changes. Effective communication certainly won't get *everyone* moving in a positive direction, but it will go a long way toward controlling another key factor requiring comptroller leadership, resistance to change.

### Resistance to Change

It has been around since the beginning of time, and it is inevitable. The first thing comptrollers must do is accept this fact—people resist change, and the greater the change the more the resistance. Having accepted this, the next course of action is to understand its causes and to take steps to keep it under control. In an article for *Organizational Dynamics*, Jeffrey Goldstein writes:

In a time of accelerated change in technology, work design, company ownership, and management practice, one thing that definitely has remained the same is the inevitable phenomenon of resistance to change. To be sure, whenever change is introduced into an organization, resistance to that change also appears. Overcoming resistance to change is therefore a critical issue—whether that resistance occurs at the level of a single work group or an entire organization. Resistance to change can sabotage even the best of intentions.

It is easy to see that we in the comptroller arena are entering a period in which we will experience change in every category mentioned above. Changes in technology and work design will occur in conjunction with centralization of base-level accounting functions. Changes in "company ownership" and management will occur due to AF-wide, major command, and wing

restructuring, and through initiatives like the consolidation of Cost and Budget branches. Much of this change will occur simultaneously, thus heightening the resistance to change factor. Why do people resist change so adamantly?

We can boil it down to one word—security. People resist change because, at various levels, it threatens their security. And if we go back again to Leadership and Management 101, and think about Maslow's Hierarchy, we can see that change can drop your people down to the bottom rung . . . back to the basic needs for survival. Naturally, different people react differently to change. They have different security needs, different ways of coping, different ways of responding. However, with the multiple changes we are now facing, everyone in your organization will be affected. You must be prepared to help them through the necessary adjustment, and get them moving back up Maslow's ladder.

The first way of combating resistance to change is to maximize communication, as discussed earlier in this article. The more information people have about the pending change, the easier it will be for them to regain their balance and security. Lack of information leads to rumors. Rumors lead to a tremendous waste of time and productivity. Information helps destroy fear of the unknown and empowers people to regain some control over their destiny. Another way to combat resistance to change is to provide new ideas to challenge your people's creativity and peak their interest in helping the entire organization cope with the changes occurring. This is certainly not an easy task, but then that's why you get paid the big bucks. To limit the impact of resistance to change, you must create the right atmosphere and prime the creative juices of your people. Accomplishing this results in greater individual and group receptivity, and greater openness to change. A final way to combat resistance to change is to be "pro-active" to it rather than reactive. To be pro-active requires planning, and that's the next subject we'll address.

### Planning for Change

The final area requiring comptroller leadership during a time of change concerns *planning* for change. One of leaderships continuing responsibilities is to develop plans for getting work done and for effectively accomplishing objectives. During times of change this responsibility assumes even greater significance. Considering the number and complexity of changes looming over us, responding to the need for effective



planning will probably be a comptrollers most difficult task. Unfortunately, planning is normally one of our weak suits; flexibility we're pretty good at; planning often gets left behind in a fury of crisis management. In an article for *Personnel Administration* magazine, titled *Organizational Change: Blessing or Burden*, Irv Gamel and Woody McLaughlin state: "Normally, the planning that is applied to help facilitate organizational change is cursory, at best. Frequently, this type of planning tends to be only tactical and primarily one-dimensional." The writers go on to make a strong case for planning that should not only encompass the technical aspects of implementing change, but also the human factors—the "individual needs of the people affected."

The function of planning, particularly during times of multiple change, must go beyond the simple scope of flow charts and time tables. These facets are addressed through the management of "things." Planning must include a purposeful set of actions to address the people side of the equation, and that is accomplished through leadership. The benefits of thoughtful and creative planning can be many. I would offer the following four for your consideration.

**Planning establishes a framework for making decisions.** If you don't know where you're going, any road will take you there. Planning allows us to make the decisions necessary to take and stay on the right course. Planning enforces analytical thinking. It provides the basic road map from which we can avoid mistakes and adjust to unforeseen obstacles.

**Planning reduces procrastination.** Let's face it, many of us are procrastinators *par excellence*. Plans give us the impetus to keep implementation moving. They keep people working together toward established goals, rather than working at cross-purposes. Planning keeps details from falling through the cracks.

**Planning fosters ownership.** In response to a good plan, people more quickly begin to identify new procedures, new functions, and new work areas as their own; rather than viewing them as changes forced upon them. Planning can give people a stake in the outcome of a directed change.

**Planning will support you** in being successful in the other two prime subjects addressed in this article, *communication* and *resistance to change*. Planning provides the details, the direction and the motivation to help formulate communication and pursue programs to limit resistance to change. All three, planning, communication, and resistance to change are interrelated and complementary.

In *The Can do Manager*, Tess Kirby observes, *Plan is not necessarily a four-letter word, but lots of people think it is*

*... people think they can't be creative if there is a plan to follow and feel more comfortable winging it. Planning makes it possible to hold people accountable for activities; this is disturbing for some of us. I would suggest to you there is a four-letter word that will occur if planning is ignored—and that word is fail.*

*There are three types of leaders:  
Those who make things happen;  
those that watch things happen;  
and those who wonder what happened.*

Anonymous

In summary, leadership by base-level comptrollers will be the key to success or failure as we implement the multiple changes being directed for our career field. Further, comptroller leadership is equally important to integrating the service-wide changes prompted by the new geopolitical balance and increasingly austere defense budgets. During this period of instability and adjustment, comptroller leadership can be employed with significant effectiveness in the area of communication, combating resistance to change, and planning for change. Through the intelligent use of all the forms of communication comptrollers can gain the understanding, support and cooperation of not only comptroller personnel, but all base financial managers. Effective communication breeds optimism and confidence by limiting fear and insecurity. Understanding and confronting resistance to change can greatly limit the often debilitating impact of change, and more quickly move people back to a positive, progressive attitude. Emphasizing change planning techniques is not only a key comptroller responsibility, but a completely necessary function for decision making. It dramatically reduces procrastination, fosters ownership of new ideas and programs, and contributes directly to all the other tools of leadership. Change, uncertainty, instability and complexity surround us. The challenges that Comptrollers face are formidable. The key to victory over the forces of change is *leadership*. The base-level comptroller who employs this art effectively will meet and subdue any and every challenge.

Maj Moss is Chief, Consolidated Site Development, Directorate of Finance and Accounting Consolidation, DFAS-DE. He holds a bachelor's degree in business administration/management from the University of Maryland. Prior to his present assignment, he was a student at Air Command and Staff College, Maxwell AFB AL; Commander/Comptroller, Fairchild AFB WA; and Chief, Comptroller Inspections, Offutt AFB NE. He is a member of the American Society of Military Comptrollers (ASMC).



FM



# ACES HIGH



**MSgt Barbara A. Dillman**  
NCOIC, Fee-For-Service  
Financial Management Division,  
SSC (AFCC)  
Maxwell AFB, Gunter Annex AL

A native of Louisville KY, MSgt Dillman entered the Air Force in March 1976. Her initial years in the Air Force were as an Avionics Communication Specialist.

Sgt Dillman cross-trained to the Comptroller family in January 1982. Her first job in her new career field was as NCOIC of Travel Accounting at Castle AFB CA. Here she was responsible for implementing the Automated Travel Accounting System. She quickly became the expert and was tasked to provide training not only to her co-workers, but also to other bases within the region. She also tracked all travel costs for every student attending the Combat Crew Training School.

The accounting experience she acquired aided her smooth transition to the Budget Branch. Here she managed funds for all base support activities along with all the tenant units on the base. She developed a Resource Management System training presentation and provided this training to all Resource Advisors and Cost Center Managers on base. For her efforts Sgt Dillman was awarded the Air Force Commendation Medal.

Sgt Dillman then moved on to the "Big County" at Dyess AFB TX. As the NCOIC of the Materiel Section, she was a key

figure in the implementation of the Materiel Accounts Payable System (MAPS) and the Commissary Accounts Payable System (CAPS). She received kudos from the Abilene Businessmen's Association for a workshop she organized to educate local vendors on the revised Prompt Payment Act and on doing business with the government. She composed and edited a vendor education package for this purpose. She also received her Associates Degree through the Community College of the Air Force during this period. Her stellar performance earned her a Meritorious Service Medal.

In September 1990 she joined the Wolfpack at Kunsan AB, Korea, as Chief of the General Accounting Section. Sgt Dillman took Accounting and Finance Regionalization from the concept stage to a reality. As the first A&F Regionalization in the Air Force, she realized the necessity to provide a "lessons learned" package in order to pave the way for others to follow. She was responsible for converting Kunsan to the Integrated Accounts Payable System which streamlined the regionalization process and allowed for a flawless merger of the databases.

Sgt Dillman assumed her current duties at Gunter AFB AL in October 1991. She is working on the computation of a Unit Cost Rate to be used in billing customers for software development. She was promoted to master sergeant in March 1992 and is currently pursuing a degree in computer and information science through Troy State University.

Sgt Dillman's leadership is professional and enthusiastic. She is truly ACES HIGH.



**TSgt Ricky Oliver**  
Budget Analyst  
AFELM DNA/Fld Com  
Johnson Atoll  
Hickam AFB HI

TSgt Ricky Oliver was born in Chicago IL on May 24, 1960. He entered the Air Force in August 1978 and received technical training as a Disbursing Accounting Specialist. His first duty assignment was to the 90th Strategic Missile Wing, Francis E. Warren AFB WY. In February 1979 he was assigned to the Reenlistments & Separation Section of Accounting and Finance. After reviewing Strategic Air Command's statistics on the payment processing accuracy rates, he noticed that F.E. Warren was in last place for its accuracy. He set into motion corrective action and within 7 months he propelled F.E. Warren into the top position. In May 1980 he was reassigned to the 86th Tactical Fighter Wing at Ramstein AB GM—in charge of the Document Control Section. He led his employees in the transformation of an area that received an unsatisfactory rating into one that received an outstanding rating during a USAFE IG inspection. In March 1983 he was chosen for a special duty assignment as a Military Training Instructor at Lackland AFB TX. Sgt Oliver was then transferred back to USAFE at RAF Fairford UK in April 1985, where he served as Chief of Pay Service and Control, Chief of Military Pay, and Deputy Disbursing Agent. He graduated from the 3rd Air Force NCO Leadership School in May 1986 and was then assigned to the Budget Office. Within 4 months he was briefing the Base Commander and staff on the Status of Funds and preparing and briefing the Financial Plan.

In April 1988 he was reassigned to the San Antonio Air Logistics Center—NCOIC, Military Pay. Shortly after arriving he developed a study to determine how many assigned members were not receiving Variable Housing Allowance and the reasons why they hadn't received their entitlements. His efforts resulted in some \$60,000 disbursed to authorized military members.

In November 1988 he was selected for NCOIC of the Pay and Travel Section. He quickly grasped the deficiencies within this area and developed a comprehensive training program to educate the personnel assigned and established a focus on customer support. Through his leadership, he recovered \$3.6 million overpaid by the accounting and finance office.

In September 1991 he was reassigned to the Financial Management Resources Branch as a Budget Analyst. All of his military assignments exhibit his vast expertise in the Financial Management & Comptroller career field.

In February 1992 TSgt Oliver graduated from the Air Training Command NCO Academy. His outstanding performance and leadership has not gone unrecognized. He was selected by the Academy Commandant and staff members to receive the *Commandant's Award*. This award is presented to the student that has the leadership abilities most admired of an NCO while at the Academy. In August 1992 he assumed his present position.

TSgt Oliver has received many awards during his career, including AFLC's Budget Airman of the Year (1991) and ASMC's National Award as Budget Airman of the Year (1991).

Professionally, he is an active member of the ASMC, the NCO Club and Special Olympics. Off-duty he has been a member of the Southwest Officials Association for the past 4 years and is completing work on a bachelor's degree with the Community College of the Air Force in financial management. TSgt Oliver is truly ACES HIGH.





## NOTES FROM THE:

### *Deputy Assistant Secretary, Budget*

by Maj Gen R.F. Swarts

DSN 225-1875

#### Changes in Treatment of Remaining "M" Account Balances

Section 1003, Title 10, of the FY 1993 Authorization Act includes language regarding the treatment of remaining "M" account balances. This provision requires the Secretary of Defense, prior to reobligating any sum in a merged account, to identify and cancel with the Treasury of the United States an equal sum from such account. The provision would also require the Secretary to provide notice of any such reobligation in a sum greater than \$10 million and to wait 30 days prior to effecting the reobligation. Implementing guidance will be issued by the Comptroller of the Department of Defense. Meanwhile, we are requesting that the field activities maintain unobligated balances in their merged accounts equal to amounts reobligated for cancellation under the provision in the Authorization Act.

#### Additional Transition Authority for Expired Accounts

Section 1004, Title 10, of the FY 1993 Authorization Act provides additional transition authority for expired appropriation accounts. The provision amends existing law to allow charges to current appropriations in the case of appropriations which expired at the end of fiscal years 1985 to 1992 when insufficient availability exists in these accounts to cover legitimate charges to these accounts. Charges to current accounts are limited to the lesser of

one percent of the total appropriations currently available or of the expired account and would require notice to the Congressional defense committees followed by a 30-day delay before the charge can be made. This provision does not remove the responsibility of reporting violations of the Antideficiency Act.

#### Budget Policies and Procedures

The next revision to the Air Force budget regulation (AFR 172-1, Vol I) will incorporate a number of financial management initiatives that broadly affect the Air Force Comptroller community—DBOF, the use of expired funds and the "M" account, automatic apportionment of reimbursement authority, funding of initial factory training, sustaining engineering, interim contractor support and a number of others. The revision will undergo coordination in November/December (to include MAJCOM comments) with the goal of an early 1993 publication. Meanwhile, the Air Force is transitioning from lengthy Air Force regulations to concise *Air Force Policy Directives*, supplemented by more detailed *Air Force Instructions*. This means that most of AFR 172-1 will reappear as an *Instruction*, with a new 2-3 page *AFPD 172-1*. The DoD Comptroller is also undertaking a major restructuring of DoD-level financial management guidance. They are combining most existing DoD guidance into one 15-volume DoD 7000.XX-R, *DoD Financial Management Regulation*. This is a 12-month effort that will extend into 1993.







## NOTES FROM THE:

### *Deputy Assistant Secretary, Cost & Economics*

by Mr LeRoy T. Baseman

DSN 227-5311

#### Major Organization and Mission Changes

A major realignment of functions and people within SAF/FMC was effective August 1, 1992. All cost and economic analysis responsibilities in support of the Air Staff, Secretariat, and MAJCOMs, with the exception of independent cost estimating, have been grouped within the three directorates of SAF/FMC. In response to the recommendations contained in the DoD IG's report *Independent Cost Estimating for Major Defense Acquisition Programs*, the Air Force Cost Analysis Agency has been resourced and reconfigured to exclusively support the Congressional and the OSD requirements for independent cost estimates.

The first mission of the AFCAA is to prepare Component Cost Analyses (CCAs) (formerly Independent Cost Estimates) for major defense acquisition programs required for AFSARC, Defense Acquisition Board (DAB) and Program Reviews; and for Automated Information Systems scheduled for Major Automated Information Systems Review Committee (MAISRC) meetings. Concurrent with the responsibilities to prepare CCAs supporting DAB milestones and program reviews, the AFCAA has an aggressive program to develop models/tools/databases necessary to insure credible CCAs, and maintain a viable research program supporting emerging technologies, changing R&D and Production priorities and industrial base issues. The Agency reports to the Assistant Secretary/FM with oversight and policy responsibilities delegated to SAF/FMC.

The Agency is well on its way in meeting these new challenges. The Agency is located in our facilities in Crystal City, a short walk to the Pentagon. It is organized into five divisions mostly along weapon system product lines with no distinction between acquisition and operating and support. A staff of 33 is on board with an additional 20 military and civilian positions to fill by the end of FY 94.

The Agency has a full plate. In terms of the product, they need to prepare credible CCAs and insure technical assessments and risk analyses are conducted to support the CCAs. A complete review of the CCA process to include the increased use of parametrics, appropriate use of contractor support with prior OSD approval and actions aimed at improving program office estimates are all underway. A wide gamut of personnel issues are being worked to include finalizing skills requirements, hiring, and training. The research program is being revitalized beginning with a survey of the acquisition community for available cost databases, models, and support tools; identification and pursuit of research in needed areas; and obtaining access to the tools needed to prepare the CCAs. We are aggressively assembling the data, tools, and models necessary for the independent cost estimating capability required by statute and OSD.

The new mission provides diverse and challenging work with the opportunity to impact major resource decisions made by the Air Force. The Agency has underway two CCAs with more to follow quickly, and have come a long way in a short time, but it is still a long journey with much more to do. Comptroller personnel with the requisite skills and experience should take a serious look at an assignment in the Agency.

#### Performance Analyzer

The Performance Analyzer cost performance measurement tool has been translated into the new, powerful C++ programming language.

Users will notice an improvement in the screen displays and faster response time when running the program. In addition, the change will result in a more efficient use of memory with fewer disks being required. This improved version will be known as Version 4.0. It is currently undergoing Beta testing in the field and will be ready for distribution in March. Contact your focal point to reserve your copy of this valuable tool.

#### Software Corporate Licenses

Progress continues on efforts to improve software estimating within the Air Force. An Air Force-wide corporate license for the SEER-SSM Software Sizing Model was awarded through April 1, 1992. A follow-on licensing arrangement is being pursued. SEER-SSM has demonstrated to be a very effective tool to credibly estimate software size. Its availability should assist users in addressing this critical software estimating issue. SASET Version 3.0 is also available. This version integrates the functionality previously found in Versions 1.8 and 2.0, eliminates the *security password feature*, revises the software support estimating methodology, and implements a number of consistency and simplification improvements to the user interface. Any Air Force member/employee can receive a copy of these tools by contacting AFCAA/PC at DSN 286-5865.

#### Economic Analysis Program

The emphasis on economic analysis (EA) within DoD over the past year will continue for the foreseeable future. In the past year SAF/FMCE has reviewed 350 EAs. Over 300 of these were MILCON and family housing projects. Others included the productivity improvement program, vehicle leasing studies, and functional economic analyses (FEAs). OSD required 22 FEAs for automated information systems this year. AFR 173-15, with revised guidance on EAs, will be issued by March 1993 as an instruction in line with the new policy on directives. SAF/FMCE continues to work on computer programs to automate the EA process. The computer-based training module for analysts is now available. The Economic Analysis System is also a new product now available to accomplish EAs which are more generic than MILCON or family housing EAs.

#### VAMOSOC

We have released the modernized Weapon System Support Cost (WSSC) subsystem of the Visibility and Management of Operating and Support Costs (VAMOSOC) system. The new WSSC subsystem comes at the right time. In today's Air Force, limited resources force us to do more with less. The VAMOSOC system provides a central source of credible weapon system O&S costs, logistics and maintenance data. O&S data are contained in the WSSC subsystem and detailed depot and base-level maintenance data are in the Component Support Cost System (CSCS). Both subsystems provide data in the form of standard reports or in unique user formats. The new system received high praise for its usefulness from OSD. In fact, O&S logistics factors used to build the FY 94 POM were developed using VAMOSOC data. The system is hosted on the Air Force Cost Analysis Agency VAX computer and is available to anyone who has a modem. For more information on the system or instructions on how to access data, please call Major Keith Wawrzyniak, SAF/FMCC, DSN 286-5850.





## NOTES FROM THE:

### *Deputy Assistant Secretary, Plans, Systems, and Analysis*

by Mr John J. Nethery

DSN 227-2905

#### **FY 1992 Chief Financial Officers' Act Financial Statements**

The Chief Financial Officers' Act of 1990 requires that federal agencies prepare audited financial statements. SAF/FMP with considerable efforts and input from the Defense Finance and Accounting Service—Denver Center (DFAS—DE), and the Air Force Audit Agency (AFAA), has been working on this requirement for approximately one year. DFAS—DE has conducted training sessions, improved reconciliation procedures, and initiated a myriad of other accounting procedural improvements to prepare these statements. The AFAA initiated approximately 30 audits to review the roll up of accounting data and be in a position to express an audit opinion on the completed statements. The statements were submitted to the DoD Chief Financial Officer in December 1992, with submission to OMB due in March 1993, and audit completed by June 1993. We anticipate that refinements will occur as we work our way through the process until the Air Force produces truly commercial type financial statements.

#### **Defense Management Report Decision (DMRD) 910 Status**

In September 1992, Congressman Murtha wrote the Secretary of Defense and expressed concern over the proposed relocation of accounting and finance personnel to the existing Defense Finance and Accounting Service (DFAS) centers before the completion of the Opportunity for Economic Growth evaluation process, which is the process being used to identify where the consolidated centers of the future will be. In reply, Mr. Shycoff, the Acting Comptroller for the Department of Defense advised Congressman Murtha, that DFAS would cease planned personnel relocations until the consolidated centers of the future are determined. Although this suspends actions associated with the *consolidation* of accounting and finance functions, Mr Shycoff informed the Services the *capitalization* (transfer of people and resources in place) of accounting and finance functions

will take place as previously planned. On October 18th, the first 500 Air Force positions were capitalized by DFAS during *Phase I* of capitalization. The 12 newly created Defense Accounting Offices (DAOs) were converted over to the Defense Business Management System (DBMS). However, to comply with the intent of the response to Congressman Murtha, there is a moratorium on additional conversions to the DBMS until consolidation actions can be resumed. As a result, *Phase II*, was slipped from November 29th to December 13th, to allow time to develop an alternative to the DBMS for implementing DFAS command and control of capitalized accounting and finance people and resources. *Phase II* created another 52 DAOs, and transferred over 2,200 positions to DFAS. *Phase III* is still scheduled for March 7, 1993, and will involve the transfer of 2,300 more positions. *Phase IV*, which includes PACAF, is scheduled to take place during the latter part of FY93. USAFE is tentatively scheduled for FY 94.

#### **Annual Statement of Assurance**

The Annual Statement of Assurance, compliance report for the Federal Managers' Financial Integrity Act, was signed by the Secretary on November 30, 1992. Supporting statements of assurance from primary reporting elements clearly demonstrated that the concept and requirements of the internal management control program are becoming institutionalized in the Air Force. The Annual Statement reflected creditably on Air Force performance in FY92. The evaluation of internal controls identified seventeen new material weaknesses of which five were corrected during the year, ten are to be corrected in FY 93 and two in FY94. All of the control weaknesses cited by the Auditor General as being of sufficient materiality to warrant reporting to the Secretary of Defense were included in the Statement. The Statement also contained a separate section on accounting systems. The Air Force reported that forty-one of the forty-eight accounting systems are in substantial conformance with GAO standards. Corrective actions on the seven nonconforming systems have been initiated. Special thanks are extended to all those who were involved in this project.





# HURRICANE ANDREW—

Maj Randy Newcome

By  
Capt Janet Young

Capt Dan Cappabianca

Picture driving up to the main gate of your base and finding nothing standing over 50 feet tall, trees void of leaves, steel-reinforced concrete poles snapped at the base, aluminum siding wrapped around telephone poles like pretzels, mattresses from base housing impaled on bare tree branches, and cars crushed and flipped over in drainage ditches. There is no electricity, telephone, water pressure, or sewage capabilities—just the sound of wind blowing through roofless buildings and the creaking of broken metal and wood. The only folks left in your squadron are the AFO, the budget officer, and you. That was our status at 0700 on 25 August, the day after *Hurricane Andrew* annihilated Homestead AFB and much of south Florida.



*Base Chapel*

Preparing for, surviving, and recovering from the greatest natural disaster to hit the United States this century, was and continues to be a monumental task. The following is a quick and dirty of what we did in the 31st Fighter Wing—hopefully it will help others survive and operate in less than optimal conditions.

As you can imagine, the squadron played a pivotal role in supporting the wing and over 20 tenant units requiring evacuation actions. On Friday, 21 August, tropical storm *Andrew* was upgraded to a hurricane. While *Andrew* was still 1000nm east of the base moving at 9 mph, squadron personnel were busy fine-tuning recall rosters, ensuring availability of key players (AFO, Budget, 1st Sgt, Admin), consolidating funds, and

designating a local emergency and special project (ESP) code as required in base disaster and HUREVAC OPlans.

Much of Saturday, 22 August, was spent monitoring *Andrew* because it was maintaining an easterly track directly in line with south Florida and its speed and strength were increasing. We were in constant contact with the wing executive officer, operations group (OG), and command post personnel regarding battle staff issues and airlift plans. The wing commander implemented 355-1 Disaster Prep (DP) and HUREVAC plans that afternoon.

Overnight *Andrew* gained 4 mph, now more than double Friday's speed, costing us one full day. Sunday morning we responded to an 0600 work call, 0700 battle staff, and 0800 squadron recall where all members were briefed on disaster and HUREVAC actions and the wing commander's evacuation decision (all personnel and dependents off-base by 1600). We were now facing a category V (winds greater than 156 mph) hurricane expected to make landfall within 24 hours. Our actions included the following:

- Computers/software elevated and covered with trash bags
- Laptop computer system placed in AFO vault, consolidated AFO cash, stored extra batteries and flashlights in vault
- Pay Service File (PSF), Open Document Listing (ODL), Operating Budget Ledger (OBL) and "coding" package secured for evacuation with AFO/Budget officers
- Outside lawn furniture inverted and secured, trash cans brought inside, windows already prepared with wire mesh coverings.

Initial actions were completed by 1100—all personnel signed out with phone numbers and destinations of projected evacuation locations. It should be noted that while there were isolated instances where members and dependents refused to accept the fact they had to evacuate, we had no significant problems in our squadron. We consciously worked to keep our folks in the loop on *Andrew's* status, prepared them for possible departure, and instilled the sense of urgency necessary to evacuate over 10,000 members and dependents.



## —RIDIN' THE STORM OUT

The AFO and budget officer were the last two remaining to change funding documents for deployed squadrons, realign Civilian Pay with Gunter AFS Regional Processing Center (RPC) to Moody AFB, and complete 482nd TFW (AFRES) mobility processing actions. By 1500 all tasks were complete, the AFO & budget officer were on the road to meet with the comptroller, wing executive officer, and families of the wing and vice-commanders. Fifteen of us rode out the storm in a three-bedroom house in Coral Springs, Florida, about 70 miles northwest of Homestead AFB. Although relatively close to the hurricane, we felt it safer there since *Andrew* was on course due west and the traffic was too severe to risk exposure in three cars on the road with 750,000 other people leaving south Florida.

*Hurricane Andrew* hit early 24 August with the eye passing over the base at 0500 and by 1000 the remaining personnel (wing commander plus 17) had opened the main commercial power feeders to the base. They survived in the ground floor stairwell of the newest "hurricane proof" building on base—it was the one with the F-16s blown through the doors and the roof gone. Further damage assessment revealed only one DSN line on base and most vehicles destroyed with no power or water available. The wing commander contacted us at 1800 and ordered us back to base Tuesday morning.



*F-16s and alert hangar*

At 0700, 25 August, we arrived to the sight described in the opening paragraph. After battle staff and meeting with the commander, we immediately verified AFO

vault security and then began filming the video for presentation to the Air Force Chief of Staff and ACC Commander that afternoon. The only part of our building undamaged was the AFO vault, although the siding had been stripped bare revealing the concrete wall and steel reinforcements. Our commercial services, materiel, and travel accounting sections were all without roofs and over 60 percent of the ceiling tiles, insulation, and ductwork were destroyed. We commandeered the USAF Conference Center (CCC) vault for AFO operations with a 24-hour armed guard and locked door. Our next actions were to salvage AFO safes, original vouchers, and check stock, moving all to the CCC vault. With local banks closed and only nominal communications, the AFO established cash resupply from MacDill AFB using Army C-12 support.

Due to quarters limitations, the wing commander refused to allow additional personnel to remain overnight. Therefore, careful planning was required to secure the proper mix of TDY personnel to remain under the local ceiling. We coordinated recovery of the remaining accounting records with the 31st LG/CC, 726th TACS/CC, 31st CES/CC, and TDY personnel at MacDill AFB to ensure debris removal was as safe and efficient as possible. On 26 August, HQ ACC/FM personnel arrived, and our first of two \$500,000 cash shipments, in preparation for disbursing operations set to begin Friday, 28 August. During this time comptroller squadron personnel did it all. They served as mission director, drafted the first 31st FW situation report for daily update to HQ ACC which became the wing standard, hot-wired cars, changed tires, made supply and potable water runs, trained others on driving 2 1/2 ton trucks, and whatever it took to make the recovery happen.

By Friday, we had five TDY personnel from Langley and Tyndall AFBs, and with the three officers prepared for the return of members, dependents, and employees. The base was opened from 0800-1700 daily (Dade County was under dusk-to-dawn curfew because 1,400,000 homes and businesses were still without electricity) for evacuation processing and retrieval of personal property from quarters and "safe" buildings. With over \$1,000,000 on hand, we began disbursing cash for advance pay, per-diem, Air Force Aid loans, Chaplain grants, MWR&S payrolls, personal checks, and vendor payments. Working closely and directly with US Army 18th Airborne Corps, HQ AFRES, Department of the Navy, US Customs, and HQ ACC personnel we ensured all possible relief was provided to the thousands of evacuees.





## Ridin' the Storm Out . . . (CONTINUED)

Cash payments were made on the breezeway of the Inter-American Air Forces Academy Dining Hall, one of the few usable buildings on Homestead AFB, in an extremely open and spartan operation with minimal security requiring the highest degree of accuracy and attention to detail.



*Dumpster in building*

On 1 September, ceiling beams, steel girders, and concrete debris were successfully removed from the commercial services and materiel sections of our building. The TDY team at MacDill then flew in on the C-12, packed and boxed all records, and departed in the afternoon as directed by the commander. The next day, they returned with a covered semi-trailer, loaded records, computers, and supplies for transport to MacDill, all with 31st comptroller squadron oversight.

With the recovery of the accounting records, and reestablishing Homestead AFB on the RPC at Gunter AFS, 31st FW accounting and finance operations resumed in earnest at MacDill AFB while evacuee processing continued, on a cash basis, at Homestead AFB. Our local operations routinely included 18-plus hours daily to ensure 100% accountability and services—DFAS-DE folks were especially impressed with the thoroughness and accuracy of the *ad hoc* operation. In the first week of September, the AFO turned over cash and the account after successfully disbursing over \$4,000,000 to military, civilian, dependent, and retiree personnel under the most arduous conditions.

While the final chapter on Homestead AFB has yet to be written, recovery operations are continuing and of the nearly 5,000 personnel assigned to Homestead AFB, only 43 original personnel remain. The comptroller squadron is represented by only seven individuals, three of which are our civilians who remained in the area. Throughout the initial 45-days following *Andrew*, we only had nine personnel on board at any one time.

During this event we followed our HUREVAC and DP plans, made some smart decisions as we went, and learned several lessons. First, and most importantly, review your DP plans with a jaundice eye—there's more to it than just assigning an ESP code—put in the detail needed and test your contingency plans. Elevate and cover electronic equipment (thanks to the *Hugo* folks for that one), it helped where we still had roofs. Put a laptop in the vault—and check what's in your AFO contingency package. We used a lot of MPO lists, cover sheets, and daily cashier report forms. Add a list of local banks and FRB numbers to the package and keep it in the vault, as well as in P&C. Other items to consider keeping/moving into the vault during a disaster include W-2 tapes, 2806/3100 retirement cards from civilian pay, open AF Form 9s, and time permitting, open purchase order and contract files. Take the PSF, ODL, OBL, budget diskettes, and "coding" package with you—all were used during the first few weeks and by the recovery teams at MacDill AFB.

We also learned the value of having someone removed from the scene being objective and asking the tough questions. HQ ACC/FM got us the senior NCO talent we needed immediately—and it's a very good idea to have personnel not affected by the disaster on station ASAP. They were also a welcome buffer in working entitlements and civilian personnel issues. That brings us to the major issues we experienced immediately following the hurricane and, as you can see, not all are in the comptroller's purview:

- Totally cash operation—all phases (P&C, accounts payable, travel, milpay, civpay, check cashing, checks for cash, and currency/coin turn-ins from commissary and MWR&S—this is especially difficult with limited vault space and we bought a currency counter to speed things up)
- Entitlements—military, dependent, and civilian—we were inundated with questions and although guidance was better than during Mt Pinatubo, it was still frustratingly slow



- Civilian personnel contingency plans from Air Staff down to 31st FW were convoluted at best
- Evacuee processing—only start the processing line after shelters, port-a-potty, drinking water, parking, and related problems are resolved—use appointment scheduling by last name, i.e., A-D 0800, E-H 1000, etc.
- Recover accounting records ASAP

The above is certainly not all inclusive, but it gives you an idea of what to expect and train your personnel for should the need arise. Finally, plan on the worst—then you can handle the unexpected!

In closing, we are proud to say that throughout this entire event there were no Air Force member, dependent, or employee fatalities. So the next time you drive through the main gate of your base, take in the manicured landscaping, welcome marquee, painted buildings, static displays, and flags waving in the breeze—savor the fact that your base is alive with activity and the sounds of freedom.



Flag raising 25 August 1992

### *About the Authors*

**Major E.R. "Randy" Newcome** is currently a budget analyst in the Integration Branch, Directorate of Budget Operations (SAF/FMBOI). He holds a bachelor's degree in Accounting and Management from the University of Colorado and a master's degree in Business Administration and Management, through AFIT, from Oklahoma State University. Maj Newcome was the Commander, 31st CPTS, Homestead AFB FL. Prior to that he was a budget analyst, executive officer, and Assistant DCS Plans and Programs, HQ TAC/FM, Langley AFB VA. He was the SAC AFO of the Year in 1981 and has attended SOS, CSOC and PMCS. He was President of the Biscayne Bay Chapter of the American Society of Military Comptrollers (ASMC), and is a member of the Air Force Association, and Association of Government Accountants.

**Capt Janet A. Young** is currently a financial analyst, HQ ACC/FMAMP (Policies Branch) at Langley AFB VA. She holds a bachelor's degree in Accounting from Carson-Newman College, Tennessee, and a master's degree in Computer Resource Management from Webster University, Missouri. Capt Young was the Chief, Financial Analysis, at Homestead AFB FL and the HQ ACC Financial Analysis Officer of the Year in 1992. Prior to that she was the Accounting and Finance Officer and the Chief, Budget Branch, in Comiso AS Italy. She was Treasurer of the Biscayne Bay Chapter of the American Society of Military Comptrollers (ASMC).

**Capt Daniel D. Cappabianca** is currently an International Budget Officer, AFELMNATO/SHAPE, in Geilenkirchen, Germany. He holds a bachelor's degree in Economics from Worcester State College, Massachusetts. Capt Cappabianca was the Accounting and Finance Officer at Homestead AFB and the HQ ACC Financial Management Officer of the Quarter (April-June) 1992. Prior to that he was Deputy AFO, Kessler AFB MS. He is a member of the American Society of Military Comptrollers (ASMC).



Pictured are Capt Cappabianca, Capt Young, and Maj Newcome—assessing damage in roofless commercial services section







## NOTES FROM THE:

# *Auditor General of the Air Force*

by Mr John W. Boddie

DSN 224-5626

### Auditing in a Changing Logistics Environment

Global Reach—Global Power depends on effective logistics support. Accordingly, I am devoting almost 25 percent of my audit resources each year to supply, maintenance, and transportation areas—the core of our logistics structure.

### Changes in the Air Force Logistics Environment

Although all areas of the Air Force are experiencing dynamic change, the impacts in logistics areas are particularly wide ranging. Changes have included the deactivation of the Air Force Logistics and Systems Commands and the activation of the Air Force Materiel Command, establishment of the Defense Business Operations Fund, increased depot level competition for maintenance work load, and stock funding of reparable items. In other cost saving initiatives, the Air Force (a) eliminated many of the restrictions on local purchase of spares and maintenance services in the Wing Commander Buy Flexibility Program, and (b) tested the decentralized billing and management of aviation fuel.

### AFAA Involvement in Logistics Changes

During the past two years, we have completed eight major supply, maintenance, and transportation audits dealing with Defense Management Review Decisions (DMRDs) and force structure issues. A summary of some of the most important audits follows:

In the supply area, DMRD 926 requires the transfer of most consumable items from the air logistics centers to the Defense Logistics Agency. The Air Force identified 436,000 items for transfer. In FY 1992, we evaluated whether data were correctly processing through Air Force systems to facilitate the transfer of consumable items. We found that Air Force systems were not properly providing transfer notices and back order information to the Defense Logistics Agency. Air Force managers initiated changes to correct these conditions during the audit.

In the maintenance area, the Air Force Logistics Command (AFLC) was required to compete depot work with other services and the private sector. At the request

of AFLC, we evaluated the FY 1992 price proposals for efforts completed at four of the five air logistics centers. We provided advance draft reports and briefed the results of each review to the source selection team. We also briefed AFLC's Lessons Learned Workshop in October 1991. Consequently, AFLC initiated actions to preclude errors in computing and applying cost comparability adjustments, estimating direct labor costs, and categorizing direct and indirect costs. (The responsibility for auditing depot competition proposals has subsequently been transferred to the Defense Contract Audit Agency).

DMRD 915 requires that defense agencies direct shipments from vendors to users, rather than route them through DoD warehouses. This DMRD also requires an expansion of the guaranteed traffic program where carriers obtain the exclusive right to carry freight between identified installations in exchange for reduced rates. In a FY 1992 audit, we identified ways for the Air Force to increase both the number of vendor to user shipments and the number of guaranteed traffic programs.

In addition to our past efforts to help Air Force managers adjust to the myriad of ongoing logistics changes, our FY 1993 plan includes nine supply, maintenance, and transportation audits dealing with DMRD and force structure reduction issues. For example, DMRD 904 transferred funding responsibilities for reparable items from the Air Force Materiel Command to the operational users. To help management effectively implement this new concept, we will evaluate the adequacy of user budgets for reparable spares based on flying hour forecasts and cost per flying hour estimates. This project should provide management useful and timely information on DMRD 904 implementation.

### Summary

The AFAA is actively involved in helping Air Force logistics managers implement changes resulting from DMRDs and Air Force restructuring. Logistics managers are, more than ever, suggesting areas where we can help. I strongly endorse this partnership approach as the best way to maximize benefits from available audit resources.





## NOTES FROM THE:

# *Director, Defense Finance and Accounting Service—Denver Center*

by Mr John S. Nabil

DSN 926-7461

### Travel Pay System Goes Air Force-Wide

Air Force travelers will now be receiving something new included with their travel claim payments. The Integrated Automated Travel System (IATS) has recently been deployed throughout Air Force Accounting and Finance Offices and will produce a computer-generated voucher. IATS is a microcomputer-based application operating on a Novell Local Area Network that was originally contractor-developed for the Army in 1985. The Defense Finance and Accounting Service—Denver Center has worked with the contractor for the past year modifying IATS for Air Force use.

IATS will streamline and eliminate several manual tasks currently being performed in accounting and finance offices worldwide. Greater consistency and accuracy of travel pay entitlement computation will result due largely to the development of several interfaces between IATS and the standard Air Force accounting and disbursing systems. In the past, manual voucher computation could result in inaccurate calculations; or a difference in interpretation of the travel regulations among technicians could result in payment disparities on claims submitted by multiple travelers even if the exact temporary duty was performed. Although IATS depends on accurate data entry, the risk of computation errors is greatly reduced.

Travelers will receive a clear, concise, easy-to-read copy of the IATS voucher which will depict a summary of all payments, as well as a daily breakdown of all meals and lodging entitlements paid. Manually computed claims often become difficult to interpret because of illegible handwriting and because the writing has to pass through many copies of the DD Form 1351-2.

IATS became operational in most Air Force finance offices October 1992.

### Problem Area Teams

We are currently building a cadre of financial experts to serve on Problem Area Teams (PATs) which will work in accounting and finance at military installations worldwide. One group will provide immediate short-term relief to selected base Accounting and Finance Offices (AFOs). Their goal is to help keep AFOs running in the face of base closures, manning drawdowns, and budget cuts. They will provide training and manning assistance and process workload backlogs for up to two months at a time. Another PAT will be devoted primarily to assisting with the conversion of Army and Navy military pay systems to the Joint Service Software. During the next few years, the PATs will be a key to DFAS—DE's efforts to help the network cope with the challenge of the financial organization restructuring. Our first increment of cadre members was in place and traveling by the end of September 92. We expect to have the majority of positions filled by the end of calendar year 1992. We believe that ultimately our cadre will be a critical link between the Denver Center and the network, promoting excellence and teamwork.

### Air Force Guard and Reserve Connectivity to Joint Uniform Military Pay System

DFAS—DE is providing inquiry capability to all Air National Guard (ANG) and Air Force Reserve (AFRES) units for the JUMPS-RF (Reserve Forces) and JUMPS (Active Duty) military pay systems that are maintained at DFAS—DE. In coordination with headquarters elements of ANG and AFR, we plan to connect 90 ANG and 40 AFR sites by the end of the calendar year. When completed, all ANG and AFRES units will have inquiry access to master military pay records for both JUMPS-RF and JUMPS along with JUMPS-RF check data and processing transactions.

Immediate access to pay accounts will allow units to monitor pay transactions for their Service members to ensure the transactions are processed correctly. This kind of real-time information is important, especially during large-scale mobilizations such as Desert Storm when many payroll records are rapidly changing. ANG and Reserve units will also be able to view the status of outstanding payroll cases through the Automated Case Control System, and send and receive messages via electronic mail to all ANG, AFRES, and active duty sites. The new connections will allow immediate and complete inquiry access into several different systems, while reducing significantly the inquiry workload for the host bases and the Denver Center Directorate of Military Pay Operations. This improved access to pay information will help us provide better customer service and respond more readily to future mobilizations.

### Open Enrollment in SSBP and SBP.

We are now nine months into the Uniformed Services Supplemental Survivor Benefit Plan (SSBP) and the Survivor Benefit Plan (SBP) Open Enrollment period which commenced April 1, 1992, and will end March 31, 1993.

SBP is the only program that allows the Air Force retiree to pay a survivor a portion of the deceased sponsor's retired pay. Unless the retiree participated in SBP, the retiree pay stops on the day of the retiree's death. The SSBP allows retirees to purchase a supplement to the standard SBP annuity that is paid to surviving spouses and former spouses age 62 and older. SSBP is available in blocks of 5, 10, 15, or 20 percent of the member's retired pay, insuring survivors over age 62 an annuity equal to 40, 45, 50, or 55 percent of the member's retired pay.

The open enrollment allows retirees who have no coverage to enroll, and retirees who now have SBP at less than the maximum amount to increase their coverage. A premium addition is also charged, and this is based on the number of years that have elapsed since retirement.

Retirees who are still contemplating making an open enrollment election should not delay, since there is a two-year survival period. Should the sponsor die before the end of the two-year period, the open enrollment election is void.







## NOTES FROM THE:

## Standard Systems Center

by Mr Pat Foley

DSN 596-4181

### Defense Management Report Decision (DMRD) 904

Stock funding Depot Level Repairables (DLRs) totally changed the Air Force's spares management philosophy and will result in base maintenance organizations paying for some big-ticket items that were previously issued to them without charge. To accomplish the requirements of this DMRD, the Air Force created the new Repairable Support Division (RSD) of the Stock Fund. RSD will be used to purchase repairable items from contractors and then sell and buy back the items from base maintenance activities. After 30 September 1992, base O&M funds are charged when base supply issues maintenance organization repairables such as electronic and telecommunication spares, aircraft spares, missile spares, vehicular spares, and other base maintenance spares. Determining the exact impact on the base's O&M funds is somewhat complicated because each repairable item has three prices—Forecast Acquisition Cost (FAC), Standard Price, and Carcass Price. FAC represents the latest purchase price adjusted to current fiscal year dollars. Standard Price is FAC plus surcharges. Carcass Price is FAC less the depot repair cost. When a serviceable item is issued, O&M funds will be charged the difference between Standard Price and Carcass Price. This amount is called the Exchange Price. If maintenance subsequently turns in a like item in serviceable condition, they will be refunded the exchange price. However, if after a specified time (currently 60-days less time awaiting parts), maintenance fails to turn in a like item in either a serviceable or unserviceable condition, they will be charged the carcass price. Three base-level financial systems, the Accounting and Finance System within the Standard Base Supply System (SBSS-A&F), the Standard Materiel Accounting System (SMAS), and the General Accounting and Finance System (GAFS) have been modified to accommodate this new way of doing business. RSD software was delivered to the world for implementation 1 October 1992.

### Budget Systems in the Changing Air Force Environment

If budget automated systems could talk, they'd tell you up front and personal that *change is no stranger*. CBAS I, CBAS II, CBAS IV, BBAS, MicroBAS, SBLC, System 11, System 2200 show how change is a constant. Add to this list the myriad of DMRDs 924, 910, 918; DBOF; fee-for-service; DLRs; and one can begin to see the diversity of change occurring in the budget arena.

Not all these programs are labeled *budget* but each affects budget systems.

What is being done to cope? First, the evolution in budget standard systems has led to a fairly stable development/maintenance environment. CBAS I has been replaced by CBAS IV and BBAS is to be replaced by MicroBAS in December 1992. MicroBAS is working out real good for the base-level analyst and resource advisor, and provides a stable posture for a number of years to come. CBAS is postured well for the next few years, but two small irritants remain: two hardware platforms (U2200s and Desktop III) with different operating systems, and two different software languages (MAPPER and MAPPER-C, similar yet different). The desired technical posture for CBAS is to transition from U2200s to a UNIX-based server which will run the CBAS IV (Desktop III) software. Although not yet funded or approved for implementation, such a transition would ease the maintenance workload by placing CBAS under one operating system, while meeting the DMRD 924 requirement to get off the U2200, and providing a stable open systems *holding pattern* that can easily respond to directions for a future budget system. Second, in the CBAS arena, we are exploring new data base designs to speed up the DBT-load process, and designing user-defined tables to increase the capability of budget systems to accommodate mandatory changes, such as additional fund codes. Other changes, like mergers of commands and the recent requirement to maintain expired-year data at current-year levels also contribute to the need for faster load processes and even additional disk at some locations.

In the midst of all of this, we are looking to a future budget system to provide unprecedented analysis capability, flexibility, and vertical integration. We are just finishing the initial investigation for a future budget system. A number of alternatives are being explored and a firm direction for further effort is forthcoming. The requirements gathering process for the future system has already begun. Two workshops (DBT retrieval in July 1991 and financial plan in July 1992) have been conducted at which participants from bases, MAJCOMs, and SAF/FMB joined forces to define overall requirements. Other such sessions will be held in the future to continue defining and refining the requirements for a future budget system.

In conjunction with the challenge of the ever-changing environment, SSC will continue to provide the very best customer support, so you the customer, can provide the very best financial management possible.



## Financial Management Career Program

PALACE Team: DSN 487-6450

by H. E. (Ed) Park, Career Program Director

### Interview Pitfalls

During the past several years I've served as the Career Program Manager and also as a PALACE Team representative on the annual interview panels. As the team representative I've witnessed the full range of scoring by registrants and would like to share some insights of the interview process with you.

### Presentation

For other than first-time interviewees, preparation for this year's interview cycle should have started when you returned to your desk after your last interview. You are in the best position to know your strengths and weaknesses. If you took a few minutes after your last interview to recount how you did and the types of questions used, you have a great start for preparing for this year's interview. In any event, now is the time to pull out the *Interview Guide* and start your preparation. Any question you will be asked to respond to can be traced to information sources outlined in the guide. All too often registrants come to the interview without preparation and try to *wing it*. Believe me, this lack of preparation really stands out like a sore thumb. Don't let your preparation be limited to the time it takes you to walk from your desk to the interview site. Time spent now in preparation for the interview can pay big-scoring dividends in March.

### Panel Composition

As most of you know, an interview panel normally consists of four senior panel members, both civilian and military, with varied financial management backgrounds. However, what you may not realize is that they are eager to award you points for proper responses to the various questions. Yes, I said **EAGER!** The term eager can be used to describe each and every panel I have assisted. They search every response you make looking for just means to award you points.

### Time Limit

The 25-minute time limit will be used again this year. The more successful interviewees take about 6 to 8 minutes to read the question and to organize their responses. The verbal responses take 10 to 12 minutes. Total interview time has been averaging 19 minutes for the past several years. The least successful interviewees start responding in less than 30 seconds after being handed the questions. That's right, in less than 30 seconds, they start responding. These quick responses in most cases are to previous year's questions and therefore, result in either a poor or no score. The obvious pitfall here is not reading the question. While on the other hand, some registrants spend an inordinate amount of time answering questions of the least point value. The key point here is to spend the most time on the questions with the highest point values.

### Note Taking

The use and extent of note taking is a personal choice, but I have noticed those who make brief notes to highlight key thoughts tend to score better than those who do not take notes. Beware however, that making extensive notes uses valuable interview time. You are only scored based on your verbal response.

### Reading

The biggest pitfall of all is not reading and understanding the questions. Many interviewees answer questions that they think they read. As an example, interviewees provide accurate definitions when the question asked to describe the process. Most functional questions require multiple responses and all too often the interviewee responds to *Part A* but not to *Parts B* or *C*. If I were limited to only one word of advice, it would be to *read the question*.

If you require further information, please call me or the FMCP PALACE Team members at 487-6450/6177.







## NOTES FROM THE:

### *Chief for Enlisted Matters*

by CMSgt Marvin D. Calhoun

DSN 224-5437

#### The Beginning

##### Retired . . . But Not Forgotten

By the time you read this article, CMSgt "Rip" Sewell will officially be on the retirement role. As the Executive for Enlisted Matters, SAF/FM, for the last nine years, he has made significant contributions in support of the enlisted members throughout the comptroller community. I've had the pleasure of working closely with him at the Pentagon during the last four years, and observed the many challenges that he faced and the untiring effort he devoted to successfully meet each challenge. CMSgt Sewell may be retired, but he will not be forgotten for his outstanding service to the financial management arena. I, like all of you, wish "Rip" the very best in all his future endeavors.

##### Travel Accounting Conversion

AFR 39-1, Airman Classification, was updated on October 31, 1992 to delete travel accounting functions from AFSCs 67252/32/12. These functions were included in AFSCs 67251/31/11 specialty description revision for April 30, 1992. This change required an indirect conversion of authorizations and personnel. The following general guidance was provided to assist in carrying out this indirect conversion:

**Authorizations:** All travel authorizations scheduled to be capitalized by Defense Finance and Accounting Service (DFAS) were candidates for conversion. MAJCOM and base-level decisions were required on how many authorizations are now required to accomplish the accounting workload under an Integrated Automated Travel System (IATS) environment. IATS reduces the travel accounting workload therefore not all prior travel accounting authorization had to be converted. All authorizations previously identified to be capitalized by DFAS will be capitalized no matter if the authorization is converted to 672X1 or not.

**Personnel:** During the planning of this change, the concept was that few if any 672X2 personnel would be converted for the following reasons. First, many travel accounting authorizations are filled by civilians whose position descriptions and not the AFSC determines what work they can perform. Second, military personnel with a 7-level fill a few of the positions and those authorizations are not affected by the indirect conversion. Third, IATS reduces the travel accounting workload, so fewer travel accounting personnel are needed. Fourth, SSGts with a 67252 AFSC can work in these converted positions under the guidance and authority of the training and cross utilization program (AFR 170-26).

Fifth, all 672X1 graduates since the April 1992 class have been trained in travel accounting procedures and can be assigned to work in this area. Airmen should have been reassigned to 672X2 positions which were not converting. However, if you have a unique situation and have to utilize a 67232/52 (Amn-Sgt) to perform travel accounting, the person's AFSC must be converted to 672X1. Individuals who have not been upgraded to a 5-level in the 67252 AFSC, need to finish their upgrade requirements. Individuals should enroll and complete the 67251 CDCs as soon as possible.

If you have any doubt about the actions you have taken or did not take, please contact your local classification and training division.

##### Cost Analysis and Budget Merger

It's been eight months since we merged the two functions into the newly created Financial Analysis career field. However, we are still experiencing a severe manning shortage in the new 674XX AFSC. The low manning is primarily the results of inaccurate or incomplete conversion processing of personnel filling these authorizations. This situation is causing numerous problems in the assignment process because the worldwide manning is only 77%. I encourage supervisors to carefully review 67XXX authorizations and assigned manning, and take action where necessary, to ensure each individual has the proper AFSCs (PAFSC, CAFSC, DAFSC, secondary, and tertiary AFSC), and duty title. This effort requires close coordination with manpower, personnel, and other functional communities at MAJCOM and base-level. Everyone's support and cooperation is needed in this effort to ensure that all financial management personnel have correct AFSCs and duty titles which represent the duties they are performing or have performed.

##### Summary

I now have an opportunity to work with you as we take on the various new challenges confronting the financial management community. I'm confident that as a team we can continue to do what is right for the enlisted members and the financial management arena. However, like CMSgt Sewell, I will need your candid input to ensure I truly represent enlisted members at all levels. I look forward to working with each of you during the coming months. Hopefully, during my travel, I will get to meet many of you.





## NOTES FROM THE:

# Professional Military Comptroller School

by Capt Donna M. Fry

DSN 493-6656

### We Get Questions...

At the beginning of fiscal year 1992, PMCS redesigned its curriculum from an eight-week course to a six-week course. At the same time our selection board process, which selects Air Force and other DoD attendees, was changed to meet the new attendance demands as well as budget criteria. When Lt Col Sandra Gregory was a PMCS faculty member, she described this selection process in an article about two years ago. Changes in the process called for an update.

Each PMCS class welcomes students from the Air Force, Army, Navy, Marine Corps, Defense Finance and Accounting Service, and other DoD agencies to the six-week course. Of the 60 quotas for each class, 26 are Air Force and the remaining 34 are divided among the other military services and agencies. Each service or agency funds for their students and Headquarters AU funds the Air Force quotas. As administrators for the PMCS Air Force and DoD Selection Board, we hear numerous questions about the selection criteria, the process, the quotas, orders processing, and the timing of PMCS classes. This article deals with those questions with emphasis on the selection of the 26 Air Force students.

**Who Serves on the PMCS Air Force and DoD Student Selection Board?** There are five voting members on the board: (1) the Principal Deputy, SAF/FM, or his representative; (2) a MAJCOM Comptroller (rotated among MAJCOMs); (3) the PMCS Commandant; (4) a PALACE DOLLAR (AFMPC) representative for military nominations and an AFCMPC representative for civilian nominations; and (5) a PMCS faculty member.

**What Selection Criteria Does the Board Consider?** Both objective and subjective criteria are reviewed when computing the board's score. The seven areas scored in the objective portion of the board are weighted based on importance. This accounts for about 60 percent of the total board score taking into account not only what the nominee has done in the past, but also what each is capable of in the future. These areas are:

- Mobility
- Education
- Awards and decorations
- Self-development
- Retainability
- Professional organizations
- Supervisor's score (nominee potential)

The five members also give each nominee a subjective rating which accounts for the remaining 40 percent of the board score. Then, based on the combined objective and subjective scores, the top 26 military and civilian Air Force and 4 DoD nominees are selected for each class.

**Are There Quotas Designated for Military or Civilian or by MAJCOM or FOA?** No! The 26 Air Force quotas are not predetermined by any category, but rather the board assigns the quotas to the best qualified nominees. The board then selects other highly qualified nominees as alternates should there be

cancellations. These alternates are frequently selected as primary attendees when renominated by their command.

**Who is Eligible to Attend PMCS? What are the Grade Requirements?** While PMCS is designed to aid in the development of officers and civilians within the comptroller function, it could also be beneficial for people from other functional areas such as supply, civil engineering, system program management, or transportation to attend. High potential major selects through colonel and GS/GM-12 through 15 should be considered for nomination. Captains will only be selected on an exception basis.

**When and Where Does the Selection Board Meet?** The board convenes at PMCS five times annually, normally during the third or fourth week of the class preceding the one for which nominations are being considered. For example, during Class 93-B, the board convenes to select Class 93-C. This allows about 6 weeks notification to the student and nominating agency.

**When are Selection Board Results Released?** Nominating commands and agencies are usually notified of nominee primary selection or alternate status and nonselectees via COAN message from the PMCS Commandant within two working days after the board meets. Confirmation letters follow shortly thereafter. Nominees should check with their command or agency PMCS points of contact for their status.

**How Do I Get Orders?** After release of the board results, selectees will receive an information and welcome package from PMCS. Orders information is in the package. For Air Force students, each command, installation, or agency cuts orders for their students based on a TLN (Training Line Number) assigned by either AFMPC for military personnel or AFCMPC for civilian personnel. A RIP (Report Individual Person) flows through the personnel Training Management System to the training monitor at each installation with that TLN, citing the information in AFR 50-5. This information includes the fund citation for AU, as well as reporting instructions and data needed to process orders. DoD and other service students process orders according to their agency's procedures.

**What are the Dates for Future FY 93 PMCS Classes?** PMCS conducts five 6-week classes plus one 2-week Guard and Reserve Forces Course each fiscal year. The remaining FY 93 class dates are:

Class	Start Date	Graduation Date
93 B	11 January	19 February 1993
93 R	8 March	19 March 1993
93 C	12 April	21 May 1993
93 D	14 June	23 July 1993
93 E	16 August	24 September 1993

At PMCS we strive to bring you a graduate-level program covering the latest major problems, issues and national policies that face resource managers throughout DoD. Supervisors, please keep those nominations flowing. You're sending us some terrific students!







## NOTES FROM THE:

# Comptroller Training Flight SHEPPARD TRAINING CENTER

Maj Gary L. Phillips, Commander

DSN 736-5486

### FMSOC: The Next Generation

by Capt Chris Tancredi

Yes, it's true, the *schoolhouse* has finished updating, organizing, creating, and validating the all new and much improved Financial Management Staff Officer Course (FMSOC). I'm Capt Chris Tancredi, Chief of the FMSOC course and instructor of the Financial Analysis and Plans and Systems blocks. Fellow instructors include Capt Gary Stevenson, who teaches Financial Services, and Capt Mark Kinsey, who teaches Financial Analysis. Together we have created, and are now delivering to the field, the *Next Generation* in Financial Management Staff Officer Training.

We now offer a six-week in-residence course designed to expand the technical knowledge of officers (captains and above), civilians (GS-11 and above), and senior NCOs (MSgts and above) in financial management specialties. The objective of the course is to provide the students with a comprehensive understanding of all financial management disciplines and increasing the student's appreciation and proficiency in comptroller skills.

The course is comprised of four basic elements. These include the core curriculum, guest speaker program, student presentations, and a site visit. Let's look at each of these areas in detail.

- The core curriculum is composed of four blocks of instruction. The first two blocks are dedicated to base-level operation and maintenance environments and examine Financial Analysis (**Budget and Cost**) and Financial Services (**Accounting and Finance**). In each block we review the *basics* of the operation with emphasis placed on understanding the principles and interrelationships of each area, rather than the specific techniques involved in performing the tasks. Block III is entitled Plans and Systems and discusses the duties of base-level financial managers, war/contingency operations, quality Air Force, and future financial management operations with emphasis on personnel, organization, training, and automated systems. Our fourth block, Block "X", is undoubtedly the highlight of the course and contains our guest speaker program, student presentations, and team briefings.

- The FMSOC guest speaker program is a valuable and profitable training adjunct to the core curriculum. It supplements the core information presented by the instructors, emphasizing MAJCOM operations. Seven senior comptroller professionals are invited to address each class. The program provides an opportunity for students to interact and gain valuable insight from accomplished leaders from all financial

management specialties. They hear expert presentations on duties and functions as well as problems and issues. Our academic environment provides an excellent forum for informal and candid interchange of attitudes and opinions impacting job performance and career development.

- Student presentations are scheduled throughout the course. Each student is required to brief or lead a discussion on a financial management-related topic. This provides students with the opportunity to share experiences from their background that will benefit and increase the understanding of classmates. This element serves as a catalyst to facilitate the crossflow of experience. In this setting problems students bring to FMSOC are often solved by hearing the presentation of a fellow classmate.

- Certainly the biggest course change from people who attended CSOC in the past is the cancellation of the field trip. We still maintain most of the quality and information provided. We accomplish this by bringing briefing teams from DFAS—Denver Center, Air Force Materiel Command, and the SAF/FM staff to the class to brief on current issues and future changes. While the students miss the opportunity to visit these agencies and actually *walk the halls* of the Pentagon or Denver Center, we've created a one-on-one opportunity with the top FM policy-makers that previously did not exist. One *holdover* from the field trip is a day-long site visit to the Oklahoma City Air Logistic Center at Tinker AFB OK. This visit provides the students insight to the roles and responsibilities of acquisition financial management. Tour the industrial complex and receive a first-class briefing/tour on at least one of the major weapon systems (B-1B, B-52, etc.).

In summary, these four elements: core curriculum, guest speaker program, student presentations, and site visit, fit together to provide insight into financial management operations from many perspectives. Base level, major command, and Secretary of the Air Force Financial Management operations are examined. This training helps prepare the student to assume broader, more challenging responsibilities. With attendance limited to only 150 spaces a year, one constant for FMSOC is the competitive selection process. This will continue to enhance the courses *eliteness* in financial management training. So, yes, changes have definitely been made to FMSOC, but all of them were intended to continue our long-established tradition of *boldly going where no other Financial Manager has gone before!*



## NOTES FROM THE:

# Comptroller Officer Assignments Section

by Capt Tony Thompson

DSN 487-5031

### Assignment Highlights

#### New Financial Management Assignments Officer

As the assignment cycle heads toward another busy period, I am pleased to introduce the newest Chief of Financial Management and Comptroller Officer Assignments, Major Tony Levy. Tony replaces me as I move to become the Financial Manager and Comptroller at HQ AFMPC, backfilling Major Mike McGrevey, who PCS'd to Columbus AFB MS. Maj Levy comes to us from HQ ATC/FMA, where he was a financial analyst. Prior to that assignment he had eight years in accounting and finance at Randolph AFB TX, Charleston AFB SC, and McGuire AFB NJ. He also did a three-year stint as an Assistant Professor of Aerospace Studies, AFOTC, at Texas Tech University, Lubbock, Texas. Maj Levy will be responsible for all financial management and comptroller officer assignments except AFMC, and joint duty, including DFAS. Maj Chris Domangue will continue to work AFMC and joint agency assignments from his position as Section Chief of Financial/Contracting/Scientific Officer Assignments.

#### Current Concerns

The assignment business continues to present many challenges. The FY 92 and FY 93 voluntary and involuntary separation actions will result in a loss of 263 officers through February 1993. We anticipate additional losses from the upcoming January 1993 Lt Colonel SERB. Majority of losses are concentrated in the 5 to 10 year company grade officer group. The obvious result of these losses are more vacancies with several in *hard-to-fill* positions.

With many unprojected losses, non-volunteer actions have increased significantly. From

September to November 1992, six officers were selected as non-volunteers, as compared to only three non-volunteer actions out of 440 assignments from 1 August 1991 to 1 August 1992. We expect the non-volunteer selection rate to increase due to limited availability of experienced company graders in the FM career field. Currently only officers with 15 year TAFMS, with the appropriate amount of time on station (TOS), may be selected as a non-volunteer.

#### Outlook

To fill many vacancies, greater numbers of Captain billets are being filled with crossflows and accessions. For example, after DFAS capitalization, we found it more difficult to fill the Chief of Financial Services Officer (FSO) positions as they became vacant. As a matter of necessity, a SAF/FMP and AFMPC plan was adopted to fill these positions with 2Lt accessions and crossflows at locations where a more experienced officer is not critical to mission accomplishment. Overall, the long-term game plan continues to be the establishment of a viable financial management career path regardless of planned or unanticipated changes. However, the first step will be to regain experience in the mid-level company grade ranks. The good news is that our manning will continue to be 90% or more in the foreseeable future as authorizations decrease and we receive larger number of accessions and crossflows.

#### Farewell

It's been a pleasure representing the FM career field in the role of Assignment Officer. Without a doubt it has been the most challenging job I have had to date, and also the most rewarding. I appreciated the opportunity to have served you.





# PROMOTIONS



Mr Robert T. Ledord, (GM-15) is Director of Debt and Claims Management, DFAS—DE/Y

## 1992 Colonels' Promotion List

The following Lieutenant Colonels have been selected to the rank of Colonel:

Charles W. Ashley  
Kenneth R. Boerum

Stephen C. Forgiel  
Richard C. Ilardi  
Josephine A. Kumer

Charles F. Latzke  
Robert L. Munn

## 1992 CMSgt Selectees

Congratulations to the following SMSgts:

Ricky E. Altman  
Larry D. Evans

Danny G. Godwin

E.J. Griffis, Jr.  
Lorraine A. Tanner

### Air Force Audit Agency

Benjamin, Darrell E., to GS-12; Scott  
Bicknell, Joseph S., to GM-13; WPAFB/  
QLS  
Borovitcky, Gary, to GM-14; WPAFB/  
QLW  
Bromley, Catherine M., to GM-13;  
WPAFB/QLM  
Byrd, John E., to GM-13; Andrews  
Cockran, Margaret E., to GM-13; Tinker  
Cooper, Lillian L., to GS-12; Eglin  
Dormanen, Vicki S., to GS-12; Norton  
Fu, Patrick Y., to GM-13; Norton/FSP  
Greene, Clara A., to GM-13; WPAFB/  
QLP  
Harris, Rebecca J., to GM-13; WPAFB/  
QLM  
Lee, Joan M., to GS-12; McConnell  
Manora, Carl J., to GM-13; Langley  
Palaza, Charles L., to GM-14; Pentagon/  
DOL  
Peterson, Michael D., to GM-13; Norton/  
FSC  
Prentkiewicz, Ronald J., to GM-13;  
WPAFB/QLM  
Ross, Kevin C., to GS-12; WPAFB/QLW  
Salter, James W., to GM-14; Robins  
Sayre, Thomas E., to GM-14; Langley/  
FDE

Thompson, Kathleen K., to GS-12;  
McConnell  
Tomlinson, Dean E., to GM-13; WPAFB/  
QLS  
Tutor, Gerald M., to GS-12; Barksdale  
Ullom, Jerry D., to Maj; Hanscom  
Wagner, Linda K., to GM-13; Arlington/  
DOOQ  
Willis, Beverly A., to GM-13; WPAFB/  
QLW  
Young, Maria S., to GM-14; Pentagon/  
DOL

### AF Communications Command

DeCocker, Jeffery M., to GS-12; AFSOC/  
FMB  
Sistrunk, Betty L., to GM-14; SSC/FMB  
Mehman, Michael C., to GS-12; SSC/  
FMC  
Raley, Michael T., to GS-13; SSC/FMX  
Weld, Warren C., to SMS; SSC/FMB

### Air Force Intelligence Command

Lemery, Raymond L., to CMS; HQ AFIC/  
FME  
Odom, Theresa K., to SMS; HQ AFTAC/  
XPP

### Air Mobility Command

Cavanaugh, Denise, to GS-12; HQ AMC/  
FMAOS  
Dorr, Robert C., to CMS; March/FMF  
Hill, Diane, to GS-12; HQ AMC/FMAOS  
Kulscar, James A., to GS-12; DFAS  
Lazor, Melanie Bode, to GM-13; HQ  
AMC/FMIB  
Nettemeier, Michael, to GM-14; HQ  
AMC/FMIB  
Perry, Ronald W., to GS-12; AFMEC/FM  
Schultheis, Sue, to GS-12; HQ AMC/  
FMAOS

### Air Training Command

Levy, Anthony V., to Maj; HQ ATC/  
FMAS  
Daniel, Jeff, to GM-14; Lackland/FM  
Skinner, Mary, to GS-12; 82FTW/FMA

### Air Force Space Command

Medina, Charles S., to CMS; 21 SPW/FM  
Wolfe, Lois, to GS-12; 45 SPW/FMAS

#### United States Air Force Academy

Morgan, Garrett J., to GM-13; HQ USAFA/FMF

#### Air Force Reserve

Allison, Alan E., to GM-13; 94 AW/FM  
Mathews, Jerry W., to GM-13; HQ AFRES/  
FMA

Shelby, Greg, to GS-12; 94 AW/FMA  
Shiflet, Linda S., to GS-12; HQ AFRES/  
FMA

Swilley, Patty, to GS-12; 94 AW/FMA

#### Air National Guard

Feltz, David N., to SMS; 128FW/FMB  
Johnson, Barry M., to LTC; 108RMS/FM  
Paterski, Robert C., to Maj; 163RMS/FM  
Shewbridge, Dean L., to LTC; 167RMS/  
FM

#### Asst Secretary of the Air Force Financial Management/Comptroller

Howard, Reginald P., to GS-12; SAF/  
FMBIC

#### DFAS—Denver Center

Bates, Omer G., to GM-13; DFAS-DE/Y  
Bromley, Joyce A., to GS-12; DFAS-DE/P  
Chapelle, Victoria L., to GS-12; DFAS-  
DE/Y  
Haney, Hortense R., to GS-12; DFAS-  
DE/Y  
Matiella, Mary S., to GM-13; DFAS-DE/A  
Prewitt, Marcia A., to LTC; DFAS-DE/A  
Sherwood, Debra L., to GS-12; DFAS-  
DE/J  
Throckmorton, Paul R., to GS-12; DFAS-  
DE/Y



### Senior Service School (SSS) Selectees

#### Primary

Lt Col Alfred "Al" Flowers

#### Alternates

Lt Col Sandra Gregory

Lt Col Guy Lunsford

Lt Col Larry Spencer

### Intermediate Service School (ISS) Selectees

#### Primaries

Maj John "Jack" Conroy

Maj Ron Knox

Maj Leslie Scott

Maj Greg Williams

#### Alternates

Maj Eugene "Gene" Dacus

Maj Jim Peppers



### PMCS Centennial Class Celebration

Pictured (left to right) are: Col C.J. Kaysing, Commandant of PMCS; Col C.G. Reid, President of Class 92-C; and Col N.F. Rathje, then Commander of Ira C. Eaker Center for Professional Development.





# RETIREMENTS



Col James G. Tattini was Financial Management and Comptroller, HQ AFIC/FM, Kelly AFB TX (26 years of service)

## Air Force Audit Agency

Brumfield, Milford, Jr., Capt;  
WPAFB/QLM  
Corbet-Young, Tharia B., SMS;  
Norton/DPA  
Hamm, Jerry W., Capt; Maxwell  
Jeffries, Lawrence W., Maj;  
Offutt  
Scholzen, Richard H., GM-13;  
Norton/FSS  
Seibert, Edward B., Maj;  
Ramstein

## Air Force Intelligence Command

Almanza, Albert A., MSgt; 692  
IW/ FMA  
Rodriquez, Edward C., MSgt;  
693 IW/FMB

## Air Mobility Command

Douglass, Moses, LTC; March/  
FM  
Foster, Richard D., MSgt;  
Andrews/FMAB  
Garner, Lloyd, LTC; Kirtland/  
FM  
Kloke, Virgil, GM-13; HQ  
AMC/ FMA  
Leathers, Roger A., Capt;  
March/ FMF  
Lowenberg, Fred R., Capt;  
Scott/ FMA  
Marple, Robert E., MSgt; Scott/  
FMFPM  
McElhaney, Michael L., Capt;  
HQ AMC/FMAP  
Mittelstaedt, Edwin J., Capt;  
Scott/ FMQ

Schneider, Michael G., Capt;  
Malmstrom/FMF  
Williams, Kenneth E., GS-7;  
Norton/FMFA

## Air Training Command

Dass, Bradley R., Capt; HQ  
ATC/ FME  
Davis, Robert P., TSgt; 12 FTW/  
FMFPM  
Duffe, Thomas L., MSgt; HQ  
ATC/ FMAM  
Hubbartt, Barbara J., GS-12;  
Goodfellow/FMA  
Murphy, Dorothy J., GS-7,  
DAO- DE/TCF  
Renno, Martha B., GM-13; HQ  
ATC/FMAS  
Stark, Louann, MSgt; 82 FTW/  
FMA

## Air Force Space Command

Drouin, M.J., GS-7; 30 SPW/  
FMFD  
Nolton, Jerold, MSgt; 45 SPW/  
FM  
Scott, Viola, GS-5; 45 SPW/  
FMFV

## Air Force Reserve

Sanborn, Bernyce E., GS-12; 459  
AW/FMA  
Trowbridge, Lawrence J., GS-  
12; HQ AFRES/FMA

## Air National Guard

Rech, Kurt, LTC; HQ TX ANG

## Asst Secretary of the Air Force Financial Management/ Comptroller

Bowlin, William F., LTC; SAF/  
FMCEB  
Freeman, Chauncey A., TSgt;  
SAF/ FML  
Waller, Robert L., LTC; SAF/  
FMCEB

## DFAS—Denver Center

Boyce, Jeane, GS-9; DFAS-DE/  
W  
Davis, Wanda R., GM-13;  
DFAS- DE/DG  
Davis, Ronald A., Maj; DFAS-  
DE/ J  
Jones, Henry E., GS-7; DFAS-  
DE/ R  
Villalobos, David G., SMS;  
DFAS- DE/J  
Walls, D.B., SMS; DFAS-DE/  
DP

# Best Author Award 1992

## The Winner



Captain Joseph M. Ward, Jr. was the author of the article, *Fraud, Waste, and Abuse*, which won the best article for the October 1992 issue, and has been awarded the 1992 annual *Best Author Award*. Capt Ward is the Chief, Accounting and Finance Branch, Kirtland AFB, New Mexico.

## First



Major Michael R. Schlegel was author of *TQM and Continuous Process Improvement: Can We Make It Work?*, which won best article for the July 1992 issue. He is Special Assistant for Total Quality Management, BMO, Norton AFB CA.

## Runners-Up



Mr E. Lee Franklin authored *Comptroller Warplanning: The Lessons of Desert Shield/Desert Storm*, which won best article for the January 1992 issue. Mr Franklin is a Comptroller Plans Officer for the Directorate of Comptroller Support, Deputy Assistant Secretary, Plans, Systems, and Analysis, Washington, D.C.

## Second

# Congratulations to All!







## Hail and Farewell



CMS Marvin D. Calhoun is the new Executive for Enlisted Matters for the Assistant Secretary of the Air Force, Financial Management and Comptroller.

Chief Calhoun was born in Philadelphia Pennsylvania on September 19, 1949. He graduated from Southern Regional High School, Manahawkin, New Jersey in June 1967. He holds associate's degrees in business and liberal arts and an associate in applied science degree in resource management. He is a graduate of the Military Airlift Command Noncommissioned Officer Academy and the Senior Noncommissioned Officer Academy.

He began his Air Force career on April 18, 1968 and received basic military training at Lackland Air Force Base, Texas. He graduated from the Vehicle Maintenance Repairman Course at Chanute AFB, Illinois in August 1968, and was then assigned to McChord AFB, Washington.

In January 1970, he went to Phu Cat Air Base Republic of Vietnam. He was transferred in October 1970 to England AFB, Louisiana. In October 1973, he went overseas to Zweibruecken AB Germany. CMS Calhoun cross-trained into the management analysis field in October 1976, and was assigned to Andrews AFB, Maryland. He attended the Management Analysis Course in January 1977 at Sheppard AFB, Texas. Chief Calhoun was reassigned in December 1980 to the 3901st Strategic Missile Evaluation Squadron, Vandenberg AFB, California. In October 1982, he returned to Europe—to be stationed at RAF Alconbury, United Kingdom.

After three years in Europe he then moved to the 836th AD, cost and management analysis office, Davis Monthan AFB Arizona in April 1985. In August 1988 he came to the Pentagon as superintendent for cost and economics.

His decorations and awards include the Meritorious Service Medal with three oak leaf clusters, Air Force Commendation Medal, Vietnam Service Medal, Small Arms Expert Marksmanship Ribbon, Vietnam Gallantry Cross with palm, and Vietnam Campaign Medal.

He was promoted to Chief Master Sergeant on June 1, 1988. He is married to the former Nona Quarrels. They have five children.

CMS Ruall "Rip" Sewell retired December 31, 1992 with over 33 years service.

Chief Sewell was born in Kentucky on August 4, 1941 and grew up in New Castle, Indiana. He graduated from Walter P. Chrysler Memorial High School in 1959. He holds an associate degree in management from the University of Maryland, and a bachelor of science degree in business and finance from Mount Saint Mary's College. His military education includes the Command NCO Academy and the Senior NCO Academy. He is a graduate of the Comptroller Staff Officer Course.

He began his Air Force career December 14, 1959 at Lackland AFB, Texas. His initial assignment was to Amarillo AFB, Texas, and then to Ernest Harman AB, Newfoundland, where he was assigned to the Armament and Electronics Division. In 1962 he transferred to the Precision Measurement Equipment Lab at March AFB, California.

In 1964 he went to Kincheloe AFB Michigan, where he cross trained into the comptroller career field. He was the NCOIC, Reports and Analysis, responsible for managing the training requirements for B-52 and KC-135 crews, as well as working the commander's management information program.

In 1966 he was stationed at RAF Bentwaters, England, and served as an analyst for Cost and Data Automation. In 1969 he returned to the CONUS and was assigned to Keesler AFB, Mississippi, as a management analyst responsible for the basic concept development and implementation of the resource management system and cost center performance measurement system.

In 1970 he was transferred to HQ AFOSI, in Washington, D.C., as the NCOIC, Budget, Manpower and Management Analysis. As senior comptroller enlisted member and statistical advisor to the director, he was responsible for providing point papers and briefings to the Air Force Chief of Staff and CINCs, as well as working with DOD, GAO, and Congressional committees. In 1976 he was reassigned to RAF Upper Heyford, England, as NCOIC, Management and Budget.

In 1979, he went to Headquarters, Air Training Command, Randolph AFB, Texas, and served as the senior enlisted cost and management analyst.

Chief Sewell was assigned to Headquarters, United States Air Force, in October 1983 where he served as the Executive for Enlisted Matters to the Assistant Secretary of the Air Force, Financial Management and Comptroller.

He had the honor in November 1988 of presenting the *Order of the Sword* to the Honorable Casper Weinberger, former Secretary of Defense.

During his distinguished career, Chief Sewell received the Legion of Merit, the Meritorious Service Medal with two oak leaf clusters and the Air Force Commendation Medal with three oak leaf clusters.

01.73  
2



# the AIR FORCE COMPTROLLER

Volume 27

Number 2

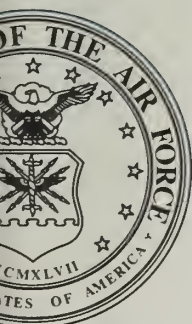
April 1993

the Financial  
Management and  
Comptroller

# A 1992 Awards



Best Costing-Military  
Best Costing-Civilian  
Best Accounting & Finance Airman



Outstanding Contribution to  
Financial Management &  
Comptroller-Civilian  
(USAF/AFCAA Level)



Best Financial Management &  
Comptroller Organization of the Year  
Financial Analysis Officer of the Year  
Financial Analysis Airman of the Year  
Resource Advisor of the Year  
(MAJCOM/JOA Level)  
Best Accounting & Finance  
Office of the Year



Outstanding Contribution to Financial  
Management & Comptroller-Military  
(SAF/HQ USAF/AFCAA Level)

DEPOSITORY

MAY 27 1993

UNIVERSITY OF ILLINOIS  
AT URBANA-CHAMPAIGN



Financial Management & Comptroller of the Year  
Outstanding Contribution to Financial  
Management & Comptroller-Officer  
(MAJCOM/JOA Level)  
Outstanding Contribution to Financial  
Management & Comptroller-Airman  
(MAJCOM/JOA Level)  
Best Financial Analysis Office of the Year  
Resource Advisor of the Year  
(Below MAJCOM/JOA Level)  
Best Agent Office of the Year



# The Air Force COMPTROLLER

Vol 27 Number 2 April 1, 1993

USAF Recurring Periodical 170-2  
(AFRP 170-2)

(Reader-Per-Copy Ratio—7 to 1)

Published Quarterly in the Pentagon  
by the Assistant Secretary of the Air Force  
(Financial Management and Comptroller)

*Mr Michael B. Donley*  
*Acting Secretary of the Air Force*

*Mr John W. Beach*  
*Principal Deputy*  
*Assistant Secretary of the Air Force*  
*(Financial Management & Comptroller)*

*The Air Force Comptroller* is an official, non-directive departmental publication distributed four times annually under provisions of AFR 5-7. Its purpose is to provide timely information to Air Force Financial Management and Comptroller personnel relating to mission accomplishment; to assist them in solving problems and improving efficiency of operation; to communicate new developments and techniques and to stimulate professional thought and development.

*The Air Force Comptroller* is published by the Assistant Secretary of the Air Force (Financial Management and Comptroller) (SAF/FM), Washington, DC 20330-1130. Contributions, suggestions and criticisms are welcome. Opinions expressed by individual contributors do not necessarily reflect the official viewpoint of the Assistant Secretary of the Air Force, the Comptrollers, or the Editorial Staff. Final selection of material for publication is made on the basis of suitability, timeliness and space availability.

Address communications to: *THE AIR FORCE COMPTROLLER*, SAF/FM (EDITOR), 1130 AIR FORCE PENTAGON, WASHINGTON, DC 20330-1130. Telephone DSN 227-5888.

Ms Gloria R. Jaskiewicz  
Editor

DISTRIBUTION F. *The Air Force Comptroller* may be purchased from the Supt of Documents. Mail to: New Orders, Superintendent of Documents, P.O. Box 371954, Pittsburgh, PA 15250-7954.

## IN THIS ISSUE

Page

TOP DOLLAR, by MSgt Thomas W. Hayslett .....	3
Air Force Pays Long-Overdue Debt, by Mr Michael G. Weber .....	5
Best Author—January 1993 Issue .....	5
Comptrollership: As Easy as Raising Children, by Mr John W. McKinney .....	6
Deputy Assistant Secretary, Budget, by Maj Gen Robert F. Swarts (SAF/FMB) .....	8
Deputy Assistant Secretary, Cost & Economics, by Mr LeRoy T. Baseman (SAF/FMC) .....	9
Deputy Assistant Secretary, Plans, Systems, and Analysis, Mr John J. Nethery (SAF/FMP) .....	10
Auditor General of the Air Force, by Mr Jackie R. Crawford (SAF/AG) .....	11
Director, Defense Finance and Accounting Service—Denver Center, by Mr John S. Nabil (DFAS-DE/D) .....	12
Chief for Enlisted Matters, by CMSgt Marvin D. Calhoun .....	13
Financial Management Career Program, by Mr Robert E. Cassels .....	14
<i>Financial Management and Comptroller</i> <i>Awards for 1992.</i> .....	16
<i>Special Acts and Services Awards</i> <i>and Runners-Up Awards.</i> .....	20
<i>AFAA Outstanding Auditors for 1992.</i> .....	21
Standard Systems Center, by Mr Pat Foley .....	22
Comptroller Training Flight, by CMS Nat Dickerson .....	23
Professional Military Comptroller School, by Maj Cynthia Cox .....	24
Comptroller Officer Assignments Section, by Capt Tony Levy .....	25
Articles Wanted! .....	26
Reserve Financial Management Conference, by Col Gregg C. Miller .....	27
Star Promotions .....	28
Promotions. ....	29
Retirements. ....	30
Hail and Farewell Auditor General .....	31

Cover By AFDW Graphics

# Top Dollar

by Master Sergeant Thomas W. Hayslett

The Air Force faces a changing environment. Even overseas organizations are no longer focusing on fighting from their home bases. As the Air Force evolves toward the vision of **Global Reach/Global Power**, we see our future mission increasingly supporting deployed operations. This concept is clearly validated by recent history as the last two years have involved frequent deployment of operational forces and their support elements like the comptroller. USAFE has responded to these changes with innovation.

Over the last two years, USAFE alone has deployed more than 140 financial people to support real-world situations. These operations span a broad spectrum, from the desert in Saudi Arabia to relief flights into the former Soviet Union. Even more recently, that's included airlift support in Angola, Yugoslavia, and elsewhere. Most Air Force Major Air Commands (MAJCOMs) could tell their version of this story, since many are deploying people throughout the world. We've learned these operations are often very different and preparing our people to provide this support is the way to go. So what's different? Frequently these operations involve a single paying agent supporting a small group of folks, but they have also required a team of comptroller people supporting a fully deployed unit. It's not unusual to find a junior NCO with a briefcase full of cash providing the full range of financial support and making "big buck" decisions. MAJCOM FMs agreed to a new comptroller mobility deployment kit. Among the items included are over 4,000 pages of regulations and manuals. Imagine sending a 23-year old staff sergeant on a mission as an agent and handing them a two-foot high stack of books for guidance. On arrival, they're greeted by the on-scene commander who needs to pay for hotels, rental cars, and meals—all in the next 24-hours. In addition, there's a first sergeant who wants the troops paid and local currency exchanged. With all this happening at once, there's no time to thumb through 4,000 pages and find the answers. It doesn't work. To help this young NCO do the job we were sending them to do, USAFE put together a *Disbursing and Paying Agent Handbook* developed with inputs from all the MAJCOMs. The handbook provides a single, concise guide focusing on the unorthodox situations our folks are likely to support in this changing environment. The end

result is one handbook our young staff sergeant can stuff in a briefcase and have as a quick reference on the scene.

The agent handbook serves as a tool for training our people as well as a guide for deployed financial managers. To put the other edge on our training sword, using ideas from those who have actually deployed, we developed a comprehensive set of contingency training scenarios. These scenarios span the full range of financial tasks deployed folks can expect to encounter. It includes situations for Reservists and Air National Guard folks as well as other subjects outside the FM area like first aid, chemical warfare, etc. Armed with both these tools, we have begun preparing our folks to handle future operations with a program called *Top Dollar*.

*Top Dollar* is a two-part program, the first part calls for training USAFE base people using the handbook and scenarios as a guide. The second segment, is deploying financial folks to a neutral site under field conditions for a competition surrounding contingency skills. This part of the program is also broken into phases, the first being a preliminary competition between teams from each base within a Numbered Air Force (NAF). These teams are deployed with a week's notice and required to transport everything they'd take to support a real-world operation. Using a neutral site for the competition requires each of the teams to mobilize both their people and their kits in addition to providing an unfamiliar site for all the teams to train in. The teams are presented with an in-brief from the on-site commander which sets the scene for the remainder of the competition. They set up shop just as they would in the field to support a deployed force.

For the next few days, role players present the teams with scenarios developed from lessons learned during the recent operations. The competition provides a realistic training environment as these folks get *hands-on* experience doing what they'd do in a real-world situation. They also practice general military skills like running, shooting, first aid—things they normally don't do in their day-to-day jobs. After selecting the NAF level winners, there is a USAFE competition bringing together the winning NAF teams to determine the *best of the best*.

We've purposely designed this competition to present unique challenges to comptroller folks. ➡



## Top Dollar . . . (Continued)

They have the opportunity to learn a diverse range of tasks today's financial managers encounter while supporting deployments. The competition is designed to generate enthusiasm and motivate people to train and our first experience drew rave reviews from those involved.

On 1-4 December 1992, Major General James Chambers, the 17AF Commander, hosted the first NAF-level competition at White Kasern, a contingency hospital near Zweibruecken, Germany. Teams from each of the 17AF bases met for four days and faced the challenges outlined here. The days were long and busy, filled with situations deployed folks have recently faced. The effort each of these bases put forth was superb, the competition was very close. Bitburg AB, Germany, won this first-ever *Top Dollar* competition. We closed the competition with a feedback and critique session to better prepare us for the next NAF competition. What did the deployed folks think? A few of them disliked eating MREs, sleeping on cots, working 16-hour days, running, etc. Yet, in spite of the arduous conditions we exposed them to, the overwhelming response was that the things they learned better prepared them to deal with what's really happening today.

The bottom line? The program is designed not only to provide training, but also to motivate our folks to train before coming to the competition. The competitiveness between the teams provides the motivation for them to prepare; after all, they'd all like to bring a trophy home to their wing commanders. The first year alone, we'll train over 150 of our blue suiters on how to support today's deployed Air Force units.

**M**sgt Thomas W. Hayslett is the NCOIC of the Management Division, HQ USAFE, DCS Financial Management and Comptroller, Ramstein AB Germany. He is a distinguished graduate from the Air Force Communications Command NonCommissioned Officers Academy at Keesler AFB MS. He completed the Senior NCO Academy by correspondence in May 1992. Prior to his present assignment, he was at RAF Fairford, UK. Base closure forced an early PCS assignment to Ramstein AB in October 1991. Msgr Hayslett is the 1992 award winner (MAJCOM/FOA Level) Outstanding Contribution to Financial Management & Comptroller — Airman of the Year.



Team Soesterberg break open logistics package and prepare to set up financial operations.



From left to right: Sgt Daniel L. Reeve and SSgt Daniel M. Flores completing the disaster preparedness scenario.



From left to right: SSgt Bruce M. Wolgamot, Sgt William P. Travers, TSgt Russell L. Kitrick, TSgt Christopher J. Herring and Sgt Keith M. Fleist. The 17AF winning team—Bitburg AB, Germany.

## Air Force Pays Long-Overdue Debt

by Michael G. Weber

SAF/FM had the opportunity to repay a family for a 40-year-old debt owed by the United States government since the Korean War. In the current environment of Operation Restore Hope, military budget cutbacks, and adapting to new accounting organizations throughout the Department of Defense, this story presents a different side of Air Force Comptrollership. On January 12, 1993 the Vice Commander of HQ Air Training Command presented a tax-free check for \$100,000 to Mr Yu Song Dan of Houston, Texas, who, with his father, helped seven Air Force fliers avoid capture during the Korean War.

In 1950, Mr Yu, 18-years old at the time, assisted his father in rescuing seven of eleven B-29 crew members downed at sea, and five days later successfully getting them to a British battleship. Weeks later, after receiving a tip from someone in the village, North Korean soldiers captured the Yu family, then tortured and killed the 44-year old father with bayonets. In addition all family possessions were confiscated by the Communists. Because of this, Mr Yu's mother suffered an illness that she never recovered from and she died in 1991 leaving various medical bills.

The US government later recognized Mr Yu's father, Mr Ho Chun Yu, for his bravery by posthumously decorating him with a special medal for exceptional service in an October 30, 1964 letter through the US Embassy in Seoul, Korea. However, unbeknownst to the Korean soldiers and our government, various crew members made use of their *blood chits* to Mr. Yu's family with the understanding they would be rewarded by the U.S. Government for providing assistance.

This monetary reward was a result of the little known *blood chit* program that originated in WWII. An evasion aid, the *chits* are numbered and issued to combat

personnel and designed to help downed airmen receive assistance from the local population in exchange for an unspecified reward. The program continues to this day. The *chit*, sewn inside a jacket, was carried by aircrews in the recent air strikes against Iraq. Each *chit* has an American flag and a request for help in numerous languages. Since it's inception, it has been estimated the program has helped rescue over 200 servicemen, 42 of which were saved during the Korean War.

Mr Yu moved to Houston four years ago and remembering this horrible experience, presented his *chit* to the Air Force legal office at Randolph AFB. A committee headed by SAF/FM established the reward based on the seven men that were rescued, the suffering of Mr Yu's family, and the time value of money. In addition, the Internal Revenue Service was contacted to ensure the reward would not be taxed. Mr Yu, his wife, and four children hope to use this money to start a new business.

**M**r Michael Weber works in the Pentagon as a systems accountant in the Directorate of Accounting and Banking (SAF/FMPB). He holds a bachelor's degree in accounting and a master's degree in personnel administration. He is a graduate of PMCS and the Naval Post Graduate School. Previous assignments include base level accounting at ASD, Wright-Patterson AFB, OH and a two-year rotational training assignment within HQ AFSC Comptroller. In addition he has worked as a budget analyst at both AF Surgeon General and the Deputy Assistant Secretary, Budget.



### Best Author—January 1993 Issue

- First Place:** *Hurricane Andrew—Ridin' the Storm Out*  
by Maj Newcome and Capts Young and Cappabianca
- Second Place:** *Economic Analysis: The New Emphasis*  
by Mr Connair
- Third Place:** *Air Mobility Command: Getting Down to Business*  
by Capt Milton, Jr.



# Comptrollership: As Easy as Raising Children

by Mr John W. McKinney

How hard is it to raise children? A child is born, you change a few diapers, you feed the child, and the child, hopefully, leaves home to start their own life. There is no problem with the child obeying the rules and immediately doing what you ask because you are bigger and older, RIGHT! I can imagine your first thought after reading the above statement. Either "This person has no children!" or "Do you want to trade Kids?" The Comptroller organization and the family organization can function with the same philosophy.

Most people look at comptrollership as it applies to the customer (commanders and other functional directors at all command levels). This article will look at comptrollership philosophy as it relates to the organization. After all, I can not be the "Honest Broker" to my customer if I can't get reliable, timely, and honest information needed to fulfill this role. I believe the basic philosophy needed in the Comptroller organization has the same elements as in the family organization. Setting priorities and objectives, being a leader, establishing a work "norm" by example, and developing communication channels are essential in guiding the family or the Comptroller organization. The starting point for the parent is the conception of the child and for the Comptroller the conception of priorities and objectives.

Whenever I read the word *priorities*, I look for a list to follow. Surprise! There is no list. I have one priority with two elements—Mission and People. These go hand-in-hand. I need people to accomplish the mission and the mission to give purpose to the people. Flexibility is a key word for success with this priority just as it is in raising children. Some days the mission is the priority: *The wing commander needs this decision by three o'clock.* Other days people are the priority: *Judy is a good worker and has been surplused. I need to call other functional directors and see if they have a position for her.* If I keep blinders on and set my priority on mission only, I could lose the quality people I need to get the mission done. On the other hand, if I set my priority on people I may

never fulfill my mission. I must be flexible enough to recognize what the priority should be and try to keep both elements in balance. This priority is my building block from which my objectives can be born.

The day my children were born, my wife and I sat down and thought about objectives we wanted to meet for each child—obtain a good education, provide opportunities, and keep them healthy. As the Comptroller, I must have objectives for the organization. Establishing objectives should not be done alone. My supervisors must be active contributors in this process. Studies concerning group dynamics have shown that a group will provide a better solution and accept the group results easier than if the objectives are dictated to them. As a child matures, the input from the child should not be ignored but given consideration by the parents as the objectives or goals are updated. I believe the same applies to the Comptroller organization. The people doing the work should also have input into the objectives and goals as the organizational leadership matures. In order to keep this balance and direction, I must accept the leader role.

Henry Mintzberg wrote: *Because he is in charge of an organizational unit, the manager is responsible for the work of the people of that unit. His actions in this regard constitute the leader role.* I am not going to debate the meaning of leadership and management because it is not the point. What does matter is acceptance of the responsibilities associated with the leader role. Just as a parent says to their growing children: *Why? Because I'm the parent!* I must say to myself: *Why? Because I'm the leader!* I do not believe this means "I am the dictator" but it does require me to accept the responsibility to reward, discipline, and make sure goals are met. Whenever reward and discipline are mentioned, vivid pictures of parents disciplining their children flash into my head. For example, parents threatening a child with a spanking if they don't stop whatever they are doing. Then the child does it again. Is there



discipline? No, it is just a hollow threat. I must guard against discipline turning into a hollow threat. When individuals are not performing I must face the situation and step into the leader role. Whatever action is taken, I must do it as soon as the problem surfaces. I cannot wait and hope it will disappear. If action must be taken, I must take the action—*Give the spanking*. The opposite side of this is reward.

To get technical, positive reinforcement is the appropriate term. This is just as important as discipline. The catch is making the reward meaningful. When an individual works for me, he/she is hired to do a certain job. The job has certain expectations that form a baseline. This baseline should not be too high or too low. Do not reward for something that is below the baseline of expectation. The reward becomes meaningless to the rest of the people. All I have done is give positive reinforcement to negative qualities. In order to reward and discipline expected behavior, a work ethic must be set.

How can I ask my employees to do their jobs, be an "Honest Broker," and do the best job possible if I don't do the same thing? Daniel Feldmans' work on group norms showed managers can enforce, establish, and change the "norm" or working rules of the group. I believe the only sure way of doing this is like Nike says: *Just do it*. In order to set the desired work standard, I must set the example. Ever hear a child say to the parent: *But you don't do it!* This statement produces the same reaction as putting a monkey wrench in a geared clock mechanism—it stops working. I must meet deadlines, do the best I can on each job I do, and be honest to my management and customers, if I expect the same behavior from my organization. Not only will my example help set the norm, but I must verbally, and in writing, communicate what is expected of each individual. The norm can also change, so I must take time to go out among my family and check to see if the norm has changed. I must not assume; I must communicate.

Communication is defined by Webster as a process by which information is exchanged between individuals. I believe this is the cement or "quality bonding" of comptrollership. Keeping channels open between employees, upper management, and customers is desired—mandatory—for success to happen. This requires an ODOM policy: *Open Door Open Mind*. I must make myself available for business questions and personal problems. This method does not only mean that I wait for someone to walk into my office,

but it also means I must walk out the door—walk around and see what my people, customers, and upper management are doing. At staff meetings, I do not make it a "come and listen to me" time, but allow all the personnel to speak. Another aspect is not only speaking and seeing, but listening and explaining.

Remember all people are different. Maslow's studies found people are motivated by different needs (physiological, safety, love, esteem, and self actualization). In order to find out what these needs are, I have to listen to the people. The phrase *walk a mile in my shoes* is a good one to heed for listening. I need to put myself in the persons shoes and try to understand what they feel. I cannot brush off ideas or problems because they seem silly or not my way of thinking. Keeping an open mind is a priority because the ideas may be the stepping stone to better ways of doing things. Also, I need to take time to explain the reasons why an idea cannot be done or why it can be done. Explaining my decisions helps keep the communication channels open.

*Comptrollership: As Easy as Raising Children*. I know children are not easy to raise (I have three) and it takes a lot of patience and faith. Patience and faith are qualities needed to be a good Comptroller. Communicating, setting objectives, providing discipline and reward are not limited to the organization. This philosophy can also be used with my customers. The pressures of the Comptroller job sometimes takes me away from this philosophy, just as everyday pressures takes me away from the basic convictions I use to raise my children. Whether it is raising children or comptrollership the basic principles must be established in order to fulfill my role as a parent or "Honest Broker."

**M**r McKinney is a Cost Analyst, Aeronautical Systems Center (ASC), at Wright-Patterson AFB OH. He has a bachelor's degree in Accounting from Wright-State University and a master's degree from the Air Force Institute of Technology. He completed PMCS in 1992. Prior to his present position, he was a cost analyst for Special Projects (ASC) and a Financial Specialist in the Fighter Aircraft Program Office (ASC). He is a member of the Society of Cost Estimating and Analysis.







## NOTES FROM THE:

### *Deputy Assistant Secretary, Budget*

by Maj Gen R. F. Swarts

DSN 225-1875

#### FY 94/95 President's Budget

The AF FY 94/95 Budget Estimate Submission (BES) underwent significant OSD adjustment in Oct 92. The 107 signed Program Budget Decisions (PBDs) resulted in net reductions of \$2.5B from AF FY 94 Total Obligation Authority (TOA); cuts for FY 95 and outyears were less severe due mainly to deferrals of FY 94 programs. In addition, ten Defense Management Report Decisions (DMRDs) reduced Air Force TOA by an additional \$45M per year, offset by a transfer of funding to pay for services of the Defense Contract Audit Agency and Defense Contract Management Command.

Two weeks before the Presidential Inauguration, OSD put the final touches on the Bush budget. While we can anticipate the Clinton Administration will submit an amended budget to Congress, some unique aspects of preparing the Bush budget may interest the field.

Outcome of the presidential election prompted an unusual PBD/DMRD process, accelerating the staffing of major issues. Reclamas answered about two-thirds of the PBDs/DMRDs; the Air Force Budget Review Group (BRG) assigned each reclama PBD to one of three categories: negotiable within comptroller channels, negotiable within comptroller channels but potential SECAF/DEPSECDEF issues, and SECAF/DEPSECDEF issues. Criteria for this categorization included the strength of our reclama versus the PBD/DMRD and the degree of impact on the Air Force. Meetings between the DoD Comptroller and SAF/FM/FMB ensued to discuss remaining differences. In several cases, DoD(C) revised or reversed OSD's original position—usually often due to policy-related flaws and factual errors identified by the Air Force. A modified Major Budget Issues (MBIs) process followed the comptroller-level discussions: the SECAF submitted about 15 "heartburn" issues to the DEPSECDEF. These budget issues ranged from base support operations, training, and MILPERS to major acquisition programs. While DEPSECDEF ruled in favor of the AF on several issues, DoD topline limited progress.

The FY 94/95 President's (Bush) Budget underscored the crucial need to properly price our programs, convincingly justify program growth, and apply DoD policy, executive orders, and Congressional language/legislation to the process. We now await the next round of budget adjustments with the new administration.

#### Base Support Reimbursement

In PBD 924, Base Support Reimbursement, OSD announced plans to make all base support services (defined as functions within Program Elements \*\*\*96, \*\*\*95, \*\*\*76, \*\*\*78, \*\*\*56, \*\*\*90, 88719, 88720) a full-cost reimbursable program beginning in FY 95. Full costing means that the military personnel and depreciation costs would be included with the current O&M funding for these services and the total funds provided to the

customers of these services, which includes the current AF mission activities and all tenant organizations. This PBD addresses many of the issues we addressed in the data call issued from this office in Aug 92 and our plan is to build from the hard work each MAJCOM did last year.

While this concept will be implemented in FY 95 for all CONUS, Alaska, Hawaii, and US territory bases, there will be a test phase in FY 94. As Air Mobility Command is operating under the DBOF-AMC effective FY 93, we will gain significant lessons learned from their change to a full-cost environment. The AF has identified three test bases, Nellis AFB, NV, Hill AFB, UT, and Columbus AFB, MS, while Army, Navy, and the Marine Corps are testing at Ft Sill, OK, Ft Campbell, KY, Ft Sam Houston, TX, Naval Training Center, Orlando, FL, (final Navy bases to be added), and Pendleton MCB, CA.

A significant number of issues remain to be resolved before implementation of this concept, and OSD is working with an interservice team to address all the concerns.

#### O&M Appropriation Structure

By now you should be well on your way toward development of your FY 94 Financial Plan. Like last year's cycle, this year is marked by significant change in the Financial Plan, though this year the change impacts the structure of the submission rather than the calculation of control totals. This change, the implementation of an "01" budget structure, reflects an OSD response to Congressional direction aimed at providing a clearer track between the President's Budget submission and execution as well as updating the financial structure to more closely align funding with the way the Services function in the 1990s. The 01 structure provides the vehicle to identify the use of funds to specific mission and support-related functions. The associated mid-year and end-of-year execution reporting requirements provide a method to articulate the types of real-life events that cause individual commanders to realign funds between these functions. If the added flexibility afforded by the new structure is used with discretion and the justifications clearly stated, the new structure will allow us to provide Congress with valuable understanding of the need to preserve the operational commander's on-the-spot authority to allocate resources. However, if the flexibility is abused and the justifications not convincing, the 01 structure also provides a clear path for imposition of additional controls, effectively tying the hands of our commanders, directly impacting Air Force readiness.

At this time, we still do not have any insight into the level of resources available under the first President's Budget of the new administration. We do believe, however, that both the internal and external environment indicate some serious reviews will take place as these first days unfold. As always, the changes lie ahead of us. As in the past, the combined skills of the Comptroller community will be more than sufficient to meet them.





## NOTES FROM THE:

# *Deputy Assistant Secretary, Cost & Economics*

by Mr LeRoy T. Baseman

DSN 227-5311

**Nonappropriated Fund Oversight.** We've received several outstanding replies to our Nov 6, 92 memo, which solicited the MAJCOMs' ideas on how the FM community can improve the quality of its NAF oversight activities. The more successful MAJCOM programs share several key elements: an aggressive, proactive, motivated NAFFA who has developed a high level of trust with the base MW community; and an alert MWR commander who, when dealing with potential problems, asks the NAFFA to analyze the situation, then acts on the analysis. These findings underscore our belief that a successful NAF oversight program requires a close partnership between the FM and MW organizations at each level of command. We will continue to share the details of your accomplishments in future memoranda from FMC.

**Revision of AFR 173-15.** Revised Circular A-94, Guidelines and Discount Rates for Benefit-Cost Analysis of Federal Programs, was issued Oct 29, 92. This revision replaces both the previous versions of Circulars A-94 and A-104, Evaluating Leases of Capital Assets. OSD is scheduled to revise DoDI 7041.3, Economic Analysis and Program Evaluation for Resource Management, by Mar 93 to incorporate the provisions of the revised circular. We plan to include the revised guidance in the revision of AFR 173-15 which will be reformatted as an AF Instruction, with publication expected in Jun 93. Until then, continue to use the procedures in the existing regulation.

**Inflation Update.** Ordinarily Air Force inflation indices are updated by mid-February annually. Due to the change of Administrations this year, revised OSD rates will not be available until late February or early March.

**AFMWRS Credit Card.** SAF/FM is working with the Air Force Morale, Welfare, Recreation, and Services (AFMWRS) community on an initiative to establish an Air Force-wide combination club membership card and credit card for use at all AFMWRS facilities. The new card will improve nonappropriated funds financial management and customer service. AFMWRS currently plans to introduce a commercial-level credit card usable at both on- and off-base facilities. Personnel who do not qualify for the commercial-level card would receive a proprietary-level card usable only at AFMWRS facilities. The program is currently being reviewed by the OSD Comptroller.

**Economic Analysis (EA) Program.** SAF/FMCE reviewed 350 EAs in FY 92, an increase of 250 over FY 91. Requirements of DMRDs 966 (Real Property Maintenance) and 967 (Military Construction) as well as Congressional statutory language for housing projects contributed to these increases. EAs were accomplished for military family housing (60) and military construction projects (238), vehicle leasing (7), functional economic analysis (22), major automated information system (8) as well as the productivity improvement program (15). We have done well in getting EA-supported projects approved, though there is always room for improvement. Specific areas to improve

include incorporating accurate technical data for construction cost estimates into EAs and production of a consistent documentation package. We plan another EA workshop this summer to review the latest policy guidance changes and to support continued quality improvement of EA preparation.

**Automated Information System Component Cost Analysis (CCA) Workload.** FY 93 promises to be another year of full employment for the Automated Information System (AIS) cost estimators with no less than eight programs progressing toward milestone decisions. CCAs for six of these programs are, or will be, the responsibility of the AFCAA C3I Programs Division. The remaining two CCAs support Milestone I programs that remain the responsibility of HQ SSC until FY 94 when AFCAA assumes responsibility for CCA activity supporting Milestone I and IV decisions. In addition to the six CCAs supporting AIS programs, the C3I Program Division will also be tasked to support three electronic weapon system program milestone reviews in FY 93. The workload should abate somewhat in FY 94 as five of the eight AIS programs are meeting Milestone III reviews. Additionally, the impact on both the requirement and responsibility for CCAs as a result of placing management control of automated systems into the DoD Information Service Agency (DISA) IAW DMRD 969 is uncertain at this time.

**Manning Status and Job Openings in AFCAA.** The AFCAA is well on its way in assuming its new mission in performing CCAs for weapon system and AIS acquisition programs. Responsibility for performing these independent estimates is being transferred from Air Force Materiel Command (AFMC) to AFCAA in two phases over the next two years. In Oct 92 AFCAA assumed responsibility for performing CCAs supporting DAB Milestone II and III decision reviews. To perform this new mission, the agency has been doing extensive hiring with more to follow. Since Jul 92 the agency has hired five civilian operations research analysts, a technical information specialist to run the AFCAA library, and nine officer acquisition cost analysts, including two recent graduates from the AFIT Cost Masters Programs. Despite these recent hires, the agency is still at only 60 percent of authorized strength. The agency is in the process of advertising for three vacant officer cost analysis billets and will soon be advertising for ten authorizations transferred from AFMC (seven officers and three civilians). Later in the year (Oct 93) the agency will be advertising for an additional ten AFMC authorizations (seven officers and three civilians) to be transferred to the agency. Military vacancies range from captains at the analyst level to Lt colonels as division chiefs. Civilian operations research and cost analyst positions range from GS-12 to GS-14. Military personnel interested in a position can contact **Palace Dollar** for more information while civilians can contact their local civilian personnel offices. For more information contact either Col Ron Daigler (AFCAA/CC) or Lt Col Bob Lamontagne (AFCAA/CV) at DSN 286-5837.





## NOTES FROM THE:

# *Deputy Assistant Secretary, Plans, Systems, and Analysis*

by Mr John J. Nethery

DSN 227-2905

### FY 92 Annual Report

We recently submitted our FY 1992 Annual Report to the Secretary of the Air Force. This report fulfills the requirements of Public Law which states that the Assistant Secretary of the Air Force for Financial Management and Comptroller shall transmit to the Secretary of the Air Force a report each year on the activities of the Assistant Secretary during the preceding year. Each such report shall include a description and analysis of the status of Department of the Air Force financial management.

The report not only included a detailed review of each of our major activities this year, it also provided a preview of some areas of potential concern for the future, which will need to be monitored as they could develop into high-visibility items for the financial management community. Some of these potential problem areas include: changes to the Air Force resource allocation process; impact of legislation on the "M" Account activities; Antideficiency Act violations; DBOF implementation and evolution; DFAS startup, conversion and consolidation; CFO Act development and audits; SARs and Nunn McCurdy violations; and cost factors for depot level reparable.

### Changes Forthcoming to the Air Force Diners Club Program

The Air Force Government Travel Card (Diners Club) program has been a significant success since its introduction 18 months ago. Combined with the ATM cash advance feature, no member should have to incur out-of-pocket costs in performing official Air Force travel. The total value of Air Force charges is up 120 percent in FY 1992, signaling a growing appreciation for the flexibility of this program. While the Air Force ATM program has made good progress, the expected reduction of finance office advances has not occurred. Therefore, Air Force policy is being revised for travel advances by making use of the Government Charge/ATM card program mandatory except in very rare instances. Exceptions to this policy should be extremely rare and shall be approved by the travelers' commander or supervisor.

During FY 1992, the Air Force delinquency rate rose from 8% to 14.66% and for the month of December 1992, delinquencies reached an all time high of 17.08%. While the issue of paying bills remains between the individual and the contractor, and the Air Force does not wish to become involved in debt collection, stronger action must be taken to control delinquencies. Of the nine major Departments and Agencies using the card, eight are provided data identifying delinquents. The Air Force does not receive this data and has the highest delinquency rate of the nine. This is not acceptable. Therefore, the Air Force policy is being changed to provide MAJCOMs and bases with by-name listings of their delinquents. This revised policy provides commanders and supervisors the tools necessary to be actively involved to insure that Air Force personnel pay their Government Charge/ATM bills in a timely manner.

MAJCOMs will be advised when the policy changes are approved and the effective date(s) of implementation. The proposed changes reflect the feedback received from the majority of the commands as a result of a recent SAF/FMPB inquiry.

### TOP DOLLAR Training

HQ USAFE/FM recently conducted a *Top Dollar* competition to test the readiness of comptroller personnel to operate in a deployed environment. The competition was held at RAF Upwood, England, in January 1993 and involved teams of comptroller personnel from bases in 3rd Air Force. To promote the realism of the competition, teams were required to deploy to a location having sparse accommodations, set up an office using the logistics package (forms, supplies, and equipment) they brought with them, and provide for their own funds security. The training scenarios given to the teams were well thought out and required detailed responses. An environment was created where the stress of customer traffic and problems unique to deployment could be experienced. It was a tremendous learning experience. The feedback was positive. This type training is the key to comptroller preparedness for the contingencies that may arise in the future. We are working to determine the best way to implement this type training in all commands.



## NOTES FROM THE:

# Auditor General of the Air Force

by Mr Jackie R. Crawford

DSN 224-5626

### Update on Chief Financial Officers Act Audits

The Chief Financial Officers (CFO) Act of 1990 presented DoD and the Air Force a significant professional challenge. To meet that challenge, a strong cooperative relationship between and within the financial management and audit communities was needed. To everyone's benefit, this relationship exists today. The ultimate benefit lies in achieving the Act's goals.

#### Goals

The CFO Act's long-term goals—more effective management, better accounting and internal control systems, and more reliable financial information—are clearly worthy ones. To fulfill this vision, short-term improvements have to be both purposeful and lasting. Mindful of that, the Air Force Audit Agency (AFAA) mounted the sizable effort the Act calls for.

#### Audit Effort

The CFO Act audit is by far the largest review ever performed by AFAA. A major portion of our effort responds to the CFO Act's pilot project requirement for an audit of FY 92 Air Force consolidated financial statements. Our Financial and Support Audits Directorate (AFAA/FS) oversees this work and has 18 Air Force-wide projects underway: 16 on the general fund, 1 on trust funds, and 1 on the consolidation process.

The CFO Act also requires annual audits of revolving fund financial statements. Air Force stock and industrial funds, now part of the Defense Business Operations Fund (DBOF), roll up into DoD financial statements. The AFAA Acquisition and Logistics Audits Directorate (AFAA/QL), along with the Field Activities Directorate (AFAA/FD) for airlift funds, oversees the audit of the DBOF's Air Force components. AFAA has 11 DBOF projects in progress for FY 92 statements.

In coordination with the DoD Inspector General (DoDIG), AFAA was given responsibility for auditing Air Force general and trust funds statements and DBOF business operations areas. In general, AFAA has handled all audit work at major commands and bases, while DoDIG has done the work at the Defense Finance and Accounting Service—Denver Center (DFAS-DE).

### Preliminary Findings

We have used executive-level briefings and memoranda to promptly highlight preliminary findings. This practice has enhanced the pace and precision of corrective actions. The kinds of issues identified have been wide-ranging.

For general and trust funds, examples included incomplete adjustments associated with the advent of DBOF and regional accounting offices; duplicate reporting of equipment amounts by bases and logistics centers; misreporting of satellite and donated property values; and insufficient allowances for uncollectible debts.

For the DBOF, preliminary findings included inadequate systems; insufficient sales documentation; misdistributed or inaccurate (use of budgeted versus actual) expense amounts; unsupported plant, property, and equipment values; and unsettled capitalization issues involving airlift services.

Often, DFAS-DE and Air Force management acted immediately to make the necessary accounting adjusting entries—some amounting to several billion dollars. The actions were noteworthy given the huge workload, tight time constraints, and rapid organizational changes they faced.

#### Audit Status

This positive response also has made our job *easier* and more *purposeful*. We knew it would not be *easy*. The General Accounting Office's February 1992 report, *Aggressive Actions Needed for Air Force to Meet Objectives of the CFO Act*, stated:

*The financial audit of the Air Force's fiscal year 1992 statements, mandated by the CFO Act, will be a difficult undertaking not only because of the Air Force's size and complexity, but also because of the many unresolved problems with its financial and accounting systems.*

As to *purposeful*, perhaps it is too soon to judge. At this writing, however, despite demanding legislated milestones, we are on target. Will short-term improvements prove lasting, and will CFO Act goals be realized? The answers will be "Yes" if we continue to have the type of teamwork we have now. Such teamwork will conquer any change and any challenge!







## NOTES FROM THE:

# *Director, Defense Finance and Accounting Service—Denver Center*

by Mr John S. Nabil

DSN 926-7461

### **Defense Retiree and Annuitant Pay System (DRAS)**

The DRAS Project is a DFAS initiative to convert all DoD military retiree and annuitant pay accounts to a standard pay system, and to consolidate administration of these accounts to the DFAS-Cleveland Center (retiree accounts) and the DFAS-Denver Center (annuitant accounts). The Phase I deployment schedule calls for the conversion of Navy annuitant accounts to DRAS, and relocation of Navy annuitant account administration to the DFAS-Denver Center. This is scheduled for May 1993.

Phase II of DRAS, conversion of Air Force retiree accounts to Cleveland, is scheduled for September 1993. Phase III transfers Marine retiree and annuitant accounts to Cleveland and Denver, respectively, in December 1993. Phase IV transfers Army retiree and annuitant accounts to Cleveland and Denver, respectively, in December 1994.

Air Force retirees will still be able to obtain the same pay services at the Air Force base Financial Services Office (FSO) after conversion as they do today. Training on the Cleveland system capabilities will be provided to FSO personnel as we get closer to conversion. There is also no change to base FSO service to Air Force annuitants.

### **Denver Center and DITSO Support Operation Restore Hope**

Denver Center and DITSO associates are actively providing financial policy guidance, computer and communications support to personnel involved in Operation Restore Hope. Keeping close contact with OSD, DFAS/HQ, and Service headquarters, our primary role has been to clarify policy decisions and relay messages to the network on member entitlements. Since the environment is dynamic, there have been numerous adjustments to entitlements, based primarily on field declarations.

While the numbers are not large, base-level accounting and finance personnel are scattered throughout the area of operations, in several different countries. DFAS-DE currently has one military member supporting the operation from Cairo West, Egypt. Since there is no infrastructure in Somalia, all finance and accounting activities are occurring in other locations.

Computer and communications connectivity is a critical factor for good customer service and support to our overseas locations. It is the essential link that keeps deployed accounting and finance personnel informed of policy and procedure changes. Our Directorate of Plans, in coordination with our Comptroller, arranged for two PCs and a printer to be shipped to Cairo West. DITSO-DE technicians checked out the PCs,

installed IRMA Remote Communications Boards and JDC III software, and provided modems and cables prior to shipping. To complete the connectivity equipment requirements, DITSO-DE and DITSO-IN combined efforts to provide a communications PAD (Packet Assembler/Disassembler) with the shipment of the PCs. DFAS-DE and DITSO-DE associates worked with the AMC Comptroller and the Dover AFB FSO to arrange for timely airlift to Cairo. When the system is fully checked out, Cairo West will have on-line capability with the Denver Center.

### **Transfer of Accountability of Individual Base-Level Out-of-Service Debts**

As of October 1, 1992, DFAS-DE began assuming accountability of all delinquent individual out-of-service debts transferred to us for collection under a four-phase plan. For debts transferred to DFAS-DE prior to October 1, 1992, the transfer of accountability will take place over the period January 4 to April 1, 1993. Phases I and II of the plan are in process, phase III will begin on March 1, 1993, and the final phase will begin on April 1, 1993. All bases will be notified prior to their transfer.

### **Centralized Travel History Record (CTHR) System**

The CTHR has been developed to provide a central repository for all travel history information. It will provide the capability for all Air Force installations to conduct a travel history on-line inquiry on any individual and will eliminate the problem of obtaining travel history from other installations. The travel history will be accessed by Social Security Number (SSN); SSN and Accounting and Disbursing Station Number (ADSN); or SSN, ADSN, and Travel Order Number. The information will be immediately displayed to support processing of travel claims, questions, and/or investigations. The travel history information will be maintained within a central Integrated Database Management System (IDMS) database and use the DFAS-DE communication network (JSS) as the connectivity link between base-level and the CTHR database.

On a quarterly basis and during the base closure process, the Automated Travel Record Accounting System (ATRAS) history file will be purged to extract the CTHR history information. In addition to the quarterly and base closure extracts, an initial purge of all ATRAS historical data will be accomplished and history on the extracted data will be submitted to DFAS-DE/WADR for uploading to the CTHR database. The authorization and CTHR Users Guide to initially purge and submit the base-level ATRAS historical data will be disseminated upon release of the base-level "CTHR Extract" program.





## NOTES FROM THE:

# Chief for Enlisted Matters

by CMSgt Marvin D. Calhoun

DSN 224-5437

### FY 93 Functional Managers Workshop

In November 1992 we held a functional managers workshop at the Pentagon to discuss various issues of concern to the financial management community and their impact on our enlisted personnel. The workshop was a success—the last one held was three years ago. There was plenty of discussion and crossfeed between attendees. My thanks to Mr Donley for allowing me to host the workshop and to Mr Beach for his opening remarks. Mr Nethery, SAF/FMP, briefed us on the Chief Financial Officer's (CFO) Act of 1990, Defense Management Report Decision (DMRD 910) status, and annual statement of assurance. Mr Baseman, SAF/FMC, gave a very informative and entertaining briefing on a *View From the Pentagon*. Brig General Bunker (SAF/FMBO) provided us a budget update and what to expect in the coming year or two and Col Cunningham (SAF/FMCE) gave a detailed briefing on nonappropriated fund oversight. Other presentations included:

Wartime role was presented by Mr Franklin (SAF/FMPC). This continues to be one of the most important challenges facing the comptroller arena today, especially with the rapid changes taking place throughout the world.

The HQ AFMPC briefing was given by MSgt Stradley. Although we did not meet the Air Force's target for 672XX VSI/SSB separations, we still experienced heavy losses in the 672XX AFSCs. Hopefully, with the current Trained Personnel Requirements (TPRs) for FY 93, the overall manning will improve. MSgt Stradley briefed that we are still experiencing a critical shortfall in 674XX manning. This is primarily the result of inaccurate or incomplete conversion processing of personnel filling 674XX authorizations. We are continuing to work this issue. MSgt Stradley discussed the assignment process, especially as it relates to DFAS-DE and Air Force requirements. He also stated that we are still not in a position to allow cross-training out of the 672XX or 674XX AFSCs.

Accessions/Entitlements were briefed by CMS Barton & SMS Potter (AF/DPPP & AF/DPXEC):

CMS Barton reviewed the current accession outlook for the Air Force. SMS Potter gave an update on recent, upcoming, and proposed entitlement changes.

DFAS capitalization issues and update were presented by CMS Whittle.

Training was presented by CMS Dickerson. As you know, training is a hot topic these days. CMS Dickerson gave an overview of the status of the various in-resident courses taught at the schoolhouse. He also gave an update from the recent CDC conference held at Gunter AFB AL.

Career Field Training Plan (CFTP) was briefed by SMS Byrd (AF/DPPE). SMSgt Byrd gave a very informative briefing on the Year of Training Initiatives. He discussed the details of building a very realistic and viable CFTP. The CFTP will provide personnel a clear career path to success and instills rigor in unit level training.



Workshop attendees are shown from left to right (seated): CMS Ebanks (ACC), CMS Calhoun, & CMS Dickerson (Schoolhouse). First Row: CMS Woosley (STRATCOM), MSgt Davis (AFISA), CMS Lemery (AFIC), CMS Howell (ATC), CMS Magnotta (ACC), SMS Sack (PACAF), SMS Colby (AFSPACECOM). Second Row: MSgt Skarzynski (AFSOC), SMS Cherry (AMC), CMS Byro (PACAF), SMS Blackburn (ACC), CMS Koerner (ATC), CMS Dispirito (ACC), SMS Amos (AFDW), MSgt Stradley (AFMPC). Third Row: CMS Brooks (USAFE), CMS Waugh (AFMC), CMS Whittle (DFAS-DE), CMS Gardner (ACC), CMS Ko (AMC), CMS Pochazka (DFAS-DE), CMS Cale (USAFE), and MSgt Marme (CENTCOM)





# Financial Management Career Program

PALACE Team: DSN 487-6450

by Mr Robert E. Cassels, Executive Agent

## Long-Term Training (LTT)

Air Force LTT selections for academic year 1993-1994 have been made and our career program competed very well again this year. The following eight FMCP registrants were selected:

### Harvard University Program for Senior Officials in National Security:

MARTHA MAUST  
SAF/FMBOP, Pentagon

JAMES MCGINLEY  
HQ AFMC/FMB  
Wright-Patterson AFB OH

### Army Comptrollership Program at Syracuse University:

DAVID SAPP  
SAF/FMPF, Pentagon

BRIAN SPRAGUE  
SAF/FMBMR, Pentagon

### Air War College:

ROBERT OMARA  
HQ AMC/FMI, Scott AFB IL

### LEGIS Fellows Program:

CHRISTOPHER TUTTLE  
HQ ASC/CYX  
Wright-Patterson AFB OH

### Industrial College of the Armed Forces:

JOSEPHINE MACMICHAEL  
AF/PEI, Pentagon (Alternate)

### Air Command and Staff College:

JEROME FURLOW  
SAF/FMBOP, Pentagon

Congratulations to all FMCP nominees, and special congratulations to our eight selectees for this academic year.

**Tuition Assistance for Financial Management Career Program (FMCP) Registrants.** The Financial Management Career Program (FMCP) Policy Council initially approved the limited funding of tuition assistance for career program registrants in FY 91. The FMCP was able to continue this registrant development effort through FY 92 and is continuing to do so in FY 93.

## Funding Source

Our ability to fund such training is a direct result of the Defense Acquisition Work Force Improvement Act (DAWIA). Since mid-FY 91, the career program has received *acquisition* funds for the specific purpose of providing training and development for the Financial Management acquisition work force. Part of this funding is available for acquisition-identified FMCP registrants to attend college or university course(s), either on a part-time, or in limited numbers, on a full-time basis.

## Eligibility

To receive FMCP acquisition-funded tuition assistance a registrant must occupy an acquisition-identified position, or be acquisition certified at Level 1 or better, or be currently employed within the Air Force Materiel Command. Additionally, this funding is available to FMCP registrants that are currently occupying career program covered positions. If you are a dual-career program registrant and are currently working outside the financial management career field, you should apply to your primary career program for tuition assistance.

## Competitive Process

Due to our limited amount of funds, registrants must compete for tuition assistance funding. You must meet the following FMCP Policy Council approved initial criteria: (1) your most recent appraisal must be at least Fully Successful and (2) you must have a Total Person Score equal to or greater than 125.

## Course Criteria

While all FMCP registrants who meet the above criteria are encouraged to request tuition assistance funding, courses must also meet specific criteria. First, all courses must be mission related. Funding for non-financial management type courses will usually not be approved. Secondly, undergraduate programs of study will be limited to a maximum of \$6,000, graduates programs limited to \$8,000, and PhD programs limited to \$20,000. All limits are cumulative per student resident. Thirdly, if you are applying for a full-time degree program, all courses must be part of your final 3 quarters or 2 semesters.

## Submission Information

Requests for tuition assistance should be submitted to: AFCPMC/DPCMA, 555 E Street West Suite 1, Randolph AFB TX 78150-4530. Requests must be in our office by 1 June for the fall semester (courses starting in January); and by 1 February for the summer semester (courses starting in May). These dates will allow us to ensure funding is adequately forecast for your requirements and allows for the timely processing of your tuition assistance request. It also allows for review and approval by the Training and Development Panel. Submissions after the above dates will normally not be funded.

A complete package consists of a cover letter from the applicant's supervisor indicating that the requested course(s) are mission related; a DD Form 1556 (Request Authorization, Agreement, Certification of Training and Reimbursement (10-part)); a letter of acceptance from the institution and, if the request is for more than one course during the fiscal year, provide a spreadsheet which includes course descriptions, course titles and numbers, start and end dates, and cost of tuition and books.

## Review and Approval

Once your application is received, it will be reviewed by the career program for completeness. Incomplete packages will be returned. Your package will then be forwarded to the Training and Development Panel for ranking and approval. If disapproved, your package will be returned to you with an explanation of the disapproval. If approved, a fund cite will be applied to the DD Form 1556. Copies of the DD Form 1556 will be provided to the registrant and to the registrant's servicing Civilian Personnel Office.

## Funding

The FMCP covers tuition and books to the extent funds are available. You should include an estimate (as accurate as possible) for the cost of books for the course(s) in the appropriate block on the DD Form 1556. If the campus book store does not accept a DD Form 1556 for billing purposes, you may have to pay for the books and submit an itemized DD Form 1164 for reimbursement. Register receipts, signed by a book store sales representative, must be attached to the DD Form 1164. The career book store sales representative, must be attached to the DD Form 1164. The career program reserves the right to delete the funding of books if funds become scarce. You will be notified if the cost of books cannot be funded.

## Billing

Universities or colleges will use the DD Form 1556 to directly bill the career program for the tuition. Payment will be made as soon as possible after verifying that the registrant is enrolled in the course. The career program will not pay for courses in which the registrant withdraws whether they withdraw late or on time. Any withdrawal expenses are the responsibility of the registrant. Failure to attain a C average in undergraduate course(s) can result in the nonpayment of tuition and books.

## Conclusion

The Financial Management Career Program is pleased to be able to provide tuition assistance to our acquisition registrants. The desire to improve your formal education is commendable. We will continue to offer tuition assistance as long as funding is available.





# 1992

F  
I  
N  
A  
N  
C  
I  
A  
L  
  
M  
A  
N  
A  
G  
E  
M  
E  
N  
T

## Financial Management & Comptroller of the Year



Lt Colonel Andrew L. Detrick  
36 FW/FM (USAFE)  
Bitburg AB GE

## Financial Analysis Officer, Airman, & Civilian of the Year



Capt Janet A. Young  
31 FW/FMA (ACC)  
Homestead AFB FL



SMSgt James R. Blais  
319 BW/FMA (ACC)  
Grand Forks AFB ND

No Photo  
Available

Mr Edward J. Basha  
12 FTW/FMA (ATC)  
Randolph AFB TX



Capt Joseph J. Landino  
ESC/AWX (AFMC)  
Hanscom AFB MA

## Acquisition Costing Military & Civilian of the Year



Mr Ernest J. Coudert  
ESC/FMCE (AFMC)  
Hanscom AFB MA

## Accounting & Finance Officer, Airman & Civilian of the Year



Capt James F. Martin  
LTC/FMF (ATC)  
Lackland AFB TX



MSgt Jerry C. Bennett  
AFDTC/FMFPT (AFMC)  
Eglin AFB FL

No Photo  
Available

Ms Donnie S. Ruffin  
502 ABW/FMF (AU)  
Maxwell AFB AL

## Outstanding Contribution to FM & Comptroller

M  
I  
L  
I  
T  
A  
R  
Y



SAF/HQ USAF/  
AFCAA Level

Major Brian E. Kistner  
SAF/FMBOM, Pentagon  
Washington DC



C  
I  
V  
I  
L  
I  
A  
N

Mr Lawrence B. Henry, Jr  
AF/PE, Pentagon  
Washington DC

## MAJCOM Level—Officer, Airman, & Civilian



Capt Michael Phelps  
HQ USAFE/FMA  
Ramstein AB GE



MSgt Thomas Hayslett  
HQ USAFE/FMF  
Ramstein AB GE



Mr James E. Kennedy  
HQ PACAF/FMPN  
Hickam AFB HI



Capt Barry Stone  
DFAS-DE/PFT  
Denver CO

Outstanding  
Contribution  
to AF Financial  
Management  
& Comptroller



Ms Beth Forgie  
DFAS-DE/FYD  
Denver CO

## Resource Advisors of the Year

M  
A  
J  
C  
O  
M

No Photo  
Available

Ms Pamela A. Trump  
HQ ACC/INXR  
Langley AFB VA



B  
A  
S  
E

Capt Brian W. Grassi  
81 TFW Clinic/SGAM  
RAF Bentwaters UK

&  
C  
O  
M  
P  
T  
R  
O  
L  
L  
E  
R  
  
A  
W  
A  
R  
D  
S

1992



## Air Force Financial Management & Comptroller Awards



### *Best Financial Management and Comptroller Organization*

4 CPTS/FM (ACC)  
Seymour Johnson AFB NC



### *Best Accounting & Finance Office*

55 CPTS (ACC)  
Offutt AFB NE

### *Educator of the Year*



TSgt Kevin M. Lynn  
361 TCHTS/TTGBF (ATC)  
Sheppard AFB TX

## Air Force Financial Management & Comptroller Awards

### *Best Financial Analysis Office*

10 TFW/FMA (USAFE)  
RAF Alconbury UK



### *Best Agent Office*

Det 2, 36 SPTG/FMF (USAFE)  
Geilenkirchen NATO AB GE



Capt Joseph M. Ward, Jr.  
542 CPTS/FMF (AMC)  
Kirtland AFB NM

### *Best Author of the Year*



## Special Acts and Services Awards

HQ ACC/FM Langley AFB VA	45 SPW/FMF (AFSPACECOM) Patrick AFB FL
HQ AFMC/FM Wright-Patterson AFB OH	56 CPTS (ACC) MacDill AFB FL
HQ AMC/FM Scott AFB IL	361 TCHTS/TTGBF (ATC) Sheppard AFB TX
WR-ALC/FMFA Robins AFB GA	363 CPTS (ACC) Shaw AFB SC
12 FTW/FMF (ATC) Randolph AFB TX	375 AW/FMF (AMC) Scott AFB IL
31 CPTS (ACC) Homestead AFB FL	435 AW/FMF (USAFE) Rhein Main AB GE
39 TACG/FMF (USAFE) Incirlik AB TU	633 ABW/FMF (PACAF) Andersen AFB GU

## Runners-Up for Air Force Financial Management & Comptroller Awards

**Best Comptroller Organization:**  
LTNGC/FM (ATC)  
Lowry AFB CO

**Comptroller of the Year:**  
Maj Rose M. Wainwright  
43 ARW/FM (AMC)  
Malmstrom AFB MT

**Outstanding Financial Management:**  
**Military:**  
Maj Charles R. Avinger  
AFCAA/SP  
Arlington VA

**Outstanding Financial Management:**  
**Civilian:**  
Mr John T. Dorsett  
SAF/FMC  
Washington DC

**Outstanding Financial Management:**  
**Officer:**  
Capt Michael R. Shaw  
HQ AFSOC/FMBO  
Hurlburt Field FL

**Outstanding Financial Management:**  
**Airman: (Tie)**  
TSgt Earl H. Landwehr, Jr.  
HQ AFMC/FMFA  
Wright-Patterson AFB OH  
  
MSgt Frederick A. Springer  
HQ PACAF/FMFA  
Hickam AFB HI

**Outstanding Financial Management:**  
**Civilian: (Tie)**  
Mr C. Fred McNitt  
HQ AMC/FMAO  
Scott AFB IL

Ms Catherine L. Morrison  
HQ AFOSI/FMA  
Bolling AFB DC

**Best Accounting & Finance Office:**  
437 AW/FMF (AMC)  
Charleston AFB SC

**Accounting & Finance Officer:**  
Capt Harvey B. Rice  
363 FW (ACC)  
Shaw AFB SC

**Accounting & Finance Airman:**  
SSgt Sheila A. Korn  
4 CPTS (ACC)  
Seymour-Johnson AFB NC

**Accounting & Finance Civilian:**  
Ms Helen M. Chappell  
21 SPW/FMF (AFSPACECOM)  
Peterson AFB CO

**Best Financial Analysis Office:**  
554 CPTS/FMA (ACC)  
Nellis AFB NV

**Financial Analysis Officer of the Year:**  
1Lt Joel C. Daly  
SMC/MCPR (AFMC)  
Los Angeles AFB CA

**Financial Analysis Airman of the Year:**  
TSgt Kameron I. Thornburg  
6920 ESG/CC (AFIC)  
Misawa AB JA

**Financial Analysis Civilian of the Year:**  
Ms Billie J. Daugaard  
435 AW/FMA (USAFE)  
Rhein Main AB GE

**Resource Advisor of the Year:**  
**Base Level:**  
TSgt Mary B. Holloway  
6917 ESG/FMB (AFIC)  
San Vito AS IT

**Resource Advisor of the Year:**  
**MAJCOM:**  
Mr Marshall L. Jones  
HQ ATC/RS  
Randolph AFB TX

**Acquisition Costing Military of the Year:**  
Maj Benjamin J. Marzette  
SSC/FMC (AFCC)  
Maxwell AFB (Gunter Annex) AL

## Air Force Audit Agency's Outstanding Auditors for 1992

### Outstanding Project Supervisor



Mr Kevin H. Ellenberger  
AFAA/QLF  
Wright-Patterson AFB OH

### Outstanding Project Manager



Mr Ronald J. Greene  
AFAA/QLP  
Wright-Patterson AFB OH

### Outstanding Field Supervisor



Mr Andrew C. Giancola  
AFAA AAO  
Scott AFB IL

### Outstanding Field Auditor



Ms Charlo A. Reynolds  
AFAA AAO  
Tinker AFB OK

### Outstanding Staff Member



Capt Dominick E. Pellegrino  
AFAA/FM  
The Pentagon





## NOTES FROM THE:

# Standard Systems Center

by Mr Pat Foley

DSN 596-4181

### Defense Management Report Decision (DMRD) 910—Consolidation of DoD Accounting and Finance Activities

I want to take this opportunity to provide an update of our efforts to implement accounting and finance application software modifications to support DMRD 910. Before covering some of the specific changes, we need to address corollary efforts under DMRD 924, USAF ADP Consolidation Program, that will complement DMRD 910 by providing the necessary processing support and system capabilities to sustain the new accounting and finance operational concept. DMRD 924 will result in the establishment of five Regional Processing Centers (RPCs) to support data processing requirements for all CONUS sites. Two sites have already been established, Maxwell AFB—Gunter Annex currently supporting 9 bases and Kelly AFB currently supporting 2 bases. In order to support this new processing concept, SBF technicians have made extensive system modifications to incorporate new system software capabilities. Included in these capabilities is a new file transfer utility (called ADRSS II) to facilitate receipt and distribution of interface files within the RPC, between the RPC and the bases it supports, and other RPCs. Also included is a new base identification data item called the Access Location Number which will uniquely identify data, report, and transaction ownership. DMRD 924 related applications software changes will be implemented worldwide in May 1993 and are designed to operate in the RPC and the standard base-level computer environment (those bases that have not been migrated to an RPC for data processing support).

DMRD 910 applications software changes will provide the capability to implement the planned operational concept of the Consolidated Accounting and Finance Office (CAFO). Lead non-consolidated site implementation is scheduled for May 1993 and worldwide release in July 1993. Actual consolidation of accounting and finance offices will occur sometime in the future. When implemented base level accounting and finance offices, to be known as Financial Services Offices (FSO), will provide payroll and travel payment customer support. In addition a limited disbursement capability will be retained. Other subject matter areas will migrate to the CAFO. Logically there will be five groups of bases supported by the CAFO,

the same bases supported by each of the five RPCs being established under DMRD 924. Physically, all CONUS sites will be supported from the one CAFO location. A major challenge for our staff proved to be the design and development of software changes so they support both the consolidated and non-consolidated concept. When the DMRD 910 operational concept is fully implemented our largest applications system, the General Accounting and Finance System, will consolidate data files for all bases supported on the individual RPCs. Until then, the software must continue to support the distributed data file concept. PACAF and USAFE will also implement the DMRD 910 software within their respective theaters. Our office in concert with our functional OPR, the Defense Finance and Accounting Service—Denver Center (DFAS-DE), are formulating plans to develop training for users that will be presented prior to implementation of the consolidated accounting and finance office environment. Extensive software testing is being accomplished by both our office and DFAS-DE, to ensure that the current distributed and the future consolidated office automated requirements are satisfied. Detailed implementation/conversion documentation is being prepared. DMRD 910 implementation presents a major challenge to all of us. The first step is posturing of application software systems to support the planned consolidated. By having a positive approach and working together as a team we are totally confident that we can succeed.

### DMRD 918—Defense Information Infrastructure

At the time this article was being written, actions were underway to capitalize portions of the Standard Systems Center, including this office, into the Defense Information Technology Services Organization (DITSO). As a result of these actions, our office symbols may change, and possibly our name. However, DITSO senior managers have made it clear that the number one priority will be maintaining our level of customer support during and after capitalization. I want to personally assure you that while our name may change, our mission remains the same—providing you with the automation capabilities and customer support so that you can continue to meet your mission requirements.





## NOTES FROM THE:

### Comptroller Training Flight SHEPPARD TRAINING CENTER

CMSgt Nat Dickerson—Bids Farewell

DSN 736-5486

After 30 years in the Comptroller career field, of which 14 years were in the technical training business, I am not surprised by the myriad of changes currently reshaping the financial management career field training. The two most significant are the *Year of Training* initiative and Defense Management Report Decision (DMRD) 985, Financial Management Education and Training (FMET). You have seen massive publicity on the *Year of Training* initiative but very little information has been published on DMRD 985. I have been one of the Air Force representatives on various Department of Defense (DoD) committees over the last three years attempting to implement DMRD 985. Before I get into the impact of this initiative, I will briefly outline DMRD 985.

The centerpiece of this management initiative is the establishment of the Defense Business Management University (DBMU) headed by a president appointed by the DoD Comptroller. The Defense Resources Management Institute (DRMI) became the Defense Business Management University, modeled after the Defense Acquisition University. The DBMU is responsible for curriculum content, update, and scheduling for delivery of its courses. The mission of the DBMU may be characterized as providing the education and training to members of the DoD work force who seek to enhance their competencies related to the various occupational fields of business and general management. The DBMU will enter into written agreements to form a consortium with schools belonging to the Services and Agencies to provide approved business management courses. These Memoranda of Agreements will preclude unwarranted duplication in curricula, course offering, and types of material taught. The DBMU reports to the DoD Comptroller through the Deputy Comptroller for Management Systems.

Now for the impact on the Comptroller Training Flight (Schoolhouse) and field activities. In the past, training was controlled by MAJCOM representatives meeting with SAF/FM and ATC personnel (the Utilization and Training Workshops) to determine training needs. Currently, since courses cannot be revised without DoD approval, the Program Managers responsible for implementation and management of DoD systems submit training requirements to a functional standing committee. These functional standing committees: *Finance & Accounting, Budget,*

*Comptrollership, and Analysis* consisting of representatives from the Services, Agencies, and OSD staff, are charged with the responsibility of reviewing existing and proposed education and training courses. As such, they are currently reviewing the courses to determine which courses should be *retained, changed, or canceled*. Financial management courses under development or proposed for development will be brought to the attention of the Director, DBMU, then referred to the appropriate *functional committee* for review. In addition, the Director, DBMU, as executive secretary to the four functional standing committees, will insure that appropriate functional expertise from OSD, Service, and Agency staffs is provided to assist in the evaluation. The functional committees will then make a recommendation to the Financial Management Education and Training Coordinating Board (chaired by the Director for Management Improvement, DoD Comptroller) to: (1) continue development; (2) discontinue development; or (3) continue subject to specific modifications. Notification of Board action will be furnished to Board members, standing committee chairs, and proponent educational institutions.

I have been a member of the DoD Finance and Accounting Standing Committee and we have reviewed 90 Finance and Accounting courses throughout DoD. Some of the courses at Sheppard will be retained with modifications and others will be canceled or replaced. Some courses may be produced at Sheppard for DoD-wide use with actual training sites determined by the capability and capacity of the school and number to be trained. Some courses will be taught at multiple locations. The bottom line is that the curriculum of the "schoolhouse," an Air Force and ATC activity, will be controlled by DBMU.

As I leave the Air Force and my Comptroller family, I look at the DoD (FMET) training vision: *A work force properly trained in business principles and concepts served by a competency-based business management education and training delivery system structured in a manner that trains all personnel in the most efficient, cost effective manner.*

Thanks to all of you, I have lived that vision as a small part of a large group of professionals providing financial management training and service. I know I could not have picked a better way to spend my last three years of service than at the schoolhouse.







## NOTES FROM THE:

# Professional Military Comptroller School

by Maj Cynthia Cox

DSN 493-6656

### Economics and Other News from PMCS

If you haven't attended the Professional Military Comptroller School (PMCS), you may be surprised to learn that one of our blocks of instruction is **Economics**. I know you remember Economics. It was the topic everyone had to take, only a few wanted to, and nobody understood. Some people call it the *dismal science*. At PMCS, Economics is many things, but certainly not dismal. PMCS students enjoy outstanding guest speaker instruction and solid in-house faculty presentations on many current national economic issues. In addition to presentations, we give students a chance to solve the nation's economic problems through the computer simulation model/game Exercise in National Budgeting Priorities (also known as *Bottomline* or *XNBP*). The PMCS Economics block is designed to take the mystery out of Economics. More importantly, we show how various economic issues directly impact DoD financial managers. By understanding this relationship, our students see how Economics relates to them, and why they need to be interested in national economic policies.

We recently received approval to do something which will make our already strong Economics block even stronger. We are now authorized one Economics doctoral quota through the Air Force Institute of Technology (AFIT). Upon completion of the doctoral program, our candidate will join the PMCS faculty. Our first candidate is now going through the program and will

join the faculty in the summer of 1994. Soon we will be looking for another candidate to get a doctoral degree in Economics and join our faculty. If you are a Major or Major selectee, interested in getting your degree, and joining our faculty please drop us a letter at CPD/FM, 525 Chennault Circle, Maxwell AFB, AL 36112-6429.

The American Council on Education (ACE) is the organization which evaluates our program and makes recommendations on how many credit hours colleges might grant students who have completed our course. The ACE had not evaluated our course since we changed it from eight weeks to six weeks in October 1991. In October 1992, the ACE reevaluated our course and made the following recommendations:

*In the Graduate credit category, 3 semester hours in Managerial Accounting or Public Finance, and 3 semester hours in Organizational Management or Managerial Economics. The effective date for these recommendations is October 1991.*

The evaluation panel also commented that PMCS is a pivotal course, accentuating comprehensive and analytical skills through theory and practical applications for successful performance as a comptroller. We are pleased and proud to have received such a strong recommendation from the ACE.

No Photo  
Available

## NOTES FROM THE:

# Comptroller Officer Assignments Section

by Maj Tony Levy

DSN 487-5031

### Assignment System Updates

The assignment business is alive and well. We continue to *make things happen*. Our previous articles have focused on the assignment process and professional development and now we would like to address some of the most commonly asked questions and concerns—move status, DEROS forecasting, squadron commander selections and “When does my next board meet?”

#### Move Status

We use a number of criteria to select the best match for an assignment. One of the most important of these is *move status*. Move status helps us determine which of the volunteers for an assignment has priority over the other volunteers. The three categories of move status are mandatory, discretionary, and voluntary.

**Mandatory** movers are officers who must move from their current duty location because of base closure, humanitarian/medical reasons, completion of a joint duty assignment, resident PME graduate or within 120 days of DEROS. Mandatory movers have priority over all other movers.

**Discretionary** movers have the option of extending their current tour to line up with desired electronic bulletin board (EBB) openings or request tour extensions. For example, officers with a DEROS have the option of extending their tour or requesting an indefinite status.

After the above officers have been placed we can reassign the voluntary movers. In general, **voluntary** movers are officers who have completed three to four years at a CONUS location and desire reassignment.

#### DEROS Forecasting

The time to start planning for the next assignment is about one year from your DEROS. We suggest reviewing the EBB and discussing options and desires with your commander. At the 180-day point you need to give us a call and start volunteering for openings. When you reach 150 days from your DEROS you should be on assignment or a volunteer for a specific opening. If you are not on assignment or a volunteer for an opening at the 120-day point we will offer specific options for you to prioritize and compete for selection.

At DEROS minus 90 days you may: (1) With your commander's approval, extend for 60 days to continue looking for an assignment (only one extension granted); (2) select a position from the EBB; or (3) if you do not extend or volunteer for the positions offered at the 120-day point, we must select and process an assignment for you.

#### Squadron Commander Positions

The most frequently asked question is how does AFMPC select Financial Management and Comptroller Squadron Commanders. The answer is, we don't. Each MAJCOM has the responsibility for selecting their squadron commanders.

Air Mobility Command (AMC) uses a central selection board called “Phoenix Eagle” to select their commanders. If you're interested in commanding an AMC comptroller squadron get in touch with the AMC/FM staff (DSN 576-3337).

We advertise all other squadron commander positions at the request of the MAJCOMs. MAJCOMs are not required to advertise squadron commander openings. When the ad closes we forward the names to the respective MAJCOM/DP office. The MAJCOM has the option of considering the list of volunteers we provided or anyone else they want to consider. Selection is usually made by the gaining wing commander or MAJCOM/CV, with the advice of the MAJCOM/FM.

#### Future Board Schedule

Here it is! This is a tentative board schedule and some dates are subject to change. Please contact your base military personnel flight for specific information.

<u>Board</u>	<u>Date</u>	<u>Criteria/Date of Rank</u>
SERB	May 93	Colonels
SERB	May 93	Captains/Majors
Colonel	Jul 93	Aug 88 - 30 Jun 89
REGAF	Aug 93	Captains
Captain	Sep 93	90 Year Group
Lt Colonel	Oct 93	1 Jan 89 - 31 Jan 90
Major	Dec 93	1 Jan 86 - 31 Dec 86





## Articles Wanted!

The change in editors of *The Air Force Comptroller* does not mean changes in policy, scheduling, or procedures for processing articles submitted for publication.

Actually, there is a continuing need for good, readable, and useful articles. The problem-solver types usually find ready acceptance although we will consider any article involving the financial management/comptroller career field. No specific deadline is given—send your article in as soon as it is ready. Send on a 3 1/2" or 5 1/4" disk in ASCII format and a hard copy (typed double-spaced); include a brief biography about yourself; and a black and white photo (4" X 5", 5" X 7" or 8" X 10"). It will help if you have your Comptroller review the article before sending it to us.

### Writer's Guidelines

The simplest and most effective way to write an article is to write as you speak. Be natural—write with enthusiasm. The shorter your sentences and words the easier to read. Don't get lost in a maze of detailed explanation of minor things. Keep the objective of the article foremost in your mind. Many writers insist on leading off with a long, very specific history, complete with names, dates, titles, and causes before the reader gets a hint of what the story is about. Some articles require background information as an introduction, but believe me, you just won't hold a reader for two or

more solid pages of text before you've told them what it is all about.

Our advice is to jump right into it with both feet. If your computer facility was hit by a bolt of lightning and put you out of business for a week, say so right at the start. Tell about the damage it caused and what was done to get back into operation.

Upon receipt of your article, we send it out for evaluation to one of the Staff Directorates. If we decide to publish your article, it will receive very minor editing. We strongly believe that if the author allows the use of his name as the writer of the article, then we ought to use it pretty much the way the author wrote it.

This is *your* magazine. It is *written* by you, *for* you, and *about* you. Take pride in it—it is truly a unique magazine because you have made it that way. Keep it up!

Send your manuscripts to:

SAF/FM (Editor)  
Attn: Gloria Jaskiewicz  
1130 AIR FORCE PENTAGON  
Washington, DC 20330-1130

Or call:

DSN 227-5888; (703)-697-5888

Or fax:

FAX 225-0682

# Reserve Financial Management Conference

by Colonel Gregg C. Miller

Major General Richard A. Freytag, Mobilization Assistant to Mr Michael B. Donley, the former Assistant Secretary of the Air Force for Financial Management and Comptroller, hosted a Reserve Financial Management Conference at Andrews AFB from October 30 to November 1, 1992 to explore the future of the Reserves in financial management and to update Reserve financial managers on force structure and budget changes. There were over 90 officer and enlisted Reservists attending the conference representing 25 states, most major air commands and some DoD agencies, notably the Defense Finance and Accounting Service (DFAS).

Attendees were asked to complete a survey questionnaire prior to the conference detailing their experience in financial management in the Reserves, specifically including Desert Storm, and soliciting their opinions on the future of Reserve financial management. A review of this topic was promoted by a study directive from Mr Donley, the results of which are highlighted later in this article.

Mr John Beach, Principal Deputy Assistant Secretary of the Air Force, Financial Management and Comptroller, set the conference tone with his opening speech on *Outside Influences: Budget and Economic* in which he discussed the growing federal budget deficit and the influence this is likely to have on future Air Force budgets. Major General Swarts, Deputy Assistant Secretary, Budget, followed Mr Beach with a topic that was new and very interesting to many in attendance. He spoke on the *Report Card on the New Resource Management Programming Budget Process*. Major General Jay Closner, Chief of the Air Force Reserve, followed telling those in attendance how the implementation of Total Quality Management in the Reserve will assist him in making decisions as the Air Force Reserve is reshaped under future force structure changes.

Brig General Doug Bunger, Director of Budget Operations (SAF/FMBO), gave the attendees an interesting overview of the MAJCOM budget process and a look at the Air Force O&M budget. Next Brig General Gary Hahn, DFAS Deputy Director for Policy and Network Operations, discussed the role of Reserve Individual Mobilization Augmentees (IMAs) in the future plans of DFAS. DFAS would like to use IMAs at some of its Regional Centers in contingency roles in the event of mobilization. Col Gregg Miller, Conference Director and Assistant for Reserve Affairs to Maj General Swarts, then organized presentations by specific reservists on their roles in financial management during Desert Storm. This was followed by small group discussions on how Reservists can be better organized and trained for the next mobilization.

One of the highlights of the conference was the key note dinner speech by Mr Donley on the *United States Air Force 1989-1992: Years of Decision and Vision*. Attendees noted Mr Donley's prior assignments with the Senate Armed Services Committee, as Director of Defense Programs at the National Security Council (NSC) and as Supervisor of the White House Situation Room. Mr Donley left attendees with a better understanding of past and future difficult financial decisions facing the Air Force.

The concluding half day of the conference featured useful presentations on Reserve personnel matters and Congressional actions. Col Alec Sawyer, Air Reserve Personnel Center (ARPC), IMA Program Director, discussed services that are available to assist Reservists preparing for promotion boards, school assignments, and seeking new Reserve assignments. Brig General Andy Grose, IMA to the Air Force Office of Legislative Liaison, spoke on *The Legislative Process*, and Col (Ret) Walker Williams, Assistant Director, Reserve Officer's Association, talked about *Congress and the Reserves*.

The study directive which prompted this conference has resulted in a January 8, 1993 directive from Mr Donley. Mr Donley's letter has directed the following: (1) address the shortage in Reserve unit financial management manning, (2) strengthen field financial training, (3) improve career development, and (4) improve the IMA Skills Bank. Specifically, the 50% shortage in Reserve financial management unit personnel needs to be addressed in the next manpower cycle if not sooner. Active and Reserve field financial management training needs to be strengthened to better simulate experiences likely to be faced in the next Desert Storm. Career opportunities need to be found for those above the grade of captain to ensure that we continue to recruit quality people and retain those with field financial management experience. Finally, the Reserve civilian computerized Skills Bank needs to be viewed as a "headquarters and Air Force-wide asset together with the Private Sector Council in order to provide an in-house troubleshooting capability to address specialized financial management problems."

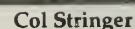
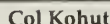
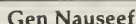
Col Miller is the Assistant for Reserve Affairs to the Deputy Assistant Secretary, Budget. He earned his bachelor's degree in Accounting from St Cloud State University in Minnesota and his master's in Aerospace Operations Management from the University of Southern California.



FM



# STAR PROMOTIONS



**Brigadier General John M. Nauseef, Deputy Chief of Staff, Financial Management and Comptroller, HQ Air Force Materiel Command, to Major General.**

**Colonel George T. Stringer**, Executive and Special Assistant for Congressional Affairs to the Comptroller of the Department of Defense, to **Brigadier General**.

### 1993 Lieutenant Colonels' Promotion List

The following Majors have been selected to the rank of Lieutenant Colonel:

Thomas A. Sander  
Jack E. Speake  
Mark A. Testoni  
Charles L. Thomas  
Gregory A. Tilley  
Roger L. Virost  
Rose M. Wainwright  
Robert D. Watson  
Danner T. Wells  
Richard B. Wendel  
Lawrence E. Zebell, Jr.

### 1993 Majors' Promotion List

The following Captains have been selected to the rank of Major:

Barry Stone  
Anthony C. Thompson  
Russell A. Vogel  
John D. Weidert  
Mark N. Welnetz  
Thomas J. Whelihan  
Mary Jane Whitaker



# PROMOTIONS



Mr Kelton M. Seelig (GM-15) is Associate Director, Financial Operations Division, AFAA

## Air Force Audit Agency

Adams, Barbara A., to GS-12; WPAFB/QLR  
Barela, Pauline M., to GS-12; Holloman  
Coneby, Randy F., to GM-13; Norton/DPA  
Cramer, Richelle K., to GM-13; Sheppard  
Dwight, Lawrence E., to GM-14; Norton/FSO  
Farber, Robert A., to GM-13; Gunter/FSA  
Freigy, Bernadette M., to GM-13; WPAFB/QLS  
Gilmore, Donjette L., to GM-14; WPAFB/QLR  
Haller, Edie M., to GS-12; Scott  
Jones, Mary E., to GS-12; WPAFB/QLR  
Jones, Wendell, to GS-12; WPAFB/QLR  
McAntee, Colleen A., to GM-14; Scott/FDC  
Miller-Aggen, Susan L., to GS-12; Dover  
Muck, Valerie L., to GS-12; WPAFB/QLR  
Pastor, Joseph T. Jr., to GM-13; McGuire  
Pesola, Maryetta D., to LTC; Andrews  
Spath, Robert D., to LTC; Pentagon/AGE  
Storz, Earlene B., to GM-14; Norton/FSO  
Szewczyk, James E., to GM-13; WPAFB/QLS  
Torres, Monica L., to GS-12; McClellan  
Trejo, Richard F., to GM-13; WPAFB/QLA  
Watson, Janet M., to GM-13; Norton/FSA  
Vaugh, Lee Roy H., to GM-14; Norton/FSS

## AF Communications Command

Cosner, Stephen, to GS-12; AFTCO/FMB

## Air Force Intelligence Command

Cotton, Renae, to SMSgt; HQ AFIC/FMA  
Hamilton, Jim, to GS-12; 693 IW/FM  
Passarello, Stephen M., to LTC; HQ AFIC/FMA  
Pede, James T., to Maj; HQ AFIC/FMA

## Air Combat Command

Colbaugh, Louise, to GS-12; Tinker  
Henderson, Sheila E., to Maj; HQ ACC/FMAOM  
Johnson, Sandra, to GM-13; HQ AMC/CEU  
Main, Frank R., to GS-13; MacDill  
Otey, Donald V. Jr., to MSgt; DAO-DEAC/FAA

Sauner, Garry G., to LTC; HQ ACC/FMAOM  
Schreiner, Donald D., to GS-12; Mt Home  
Stone, Ronald, to GM-14; HQ ACC/FMA  
Tibbs, Larry E., to Maj; DAO-DE AC/FO  
Weathers, Richard B., to LTC; MacDill

## Air Force Materiel Command

Barbosa, Richard J., to GM-13; SA-ALC/FMF  
Cerde, James M., to GM-13; HQ AFMC/FMB  
Degrange, Karen R., to GS-12; WR-ALC/FMICR  
Eckstein, Barbara L., to GM-13; SA-ALC/FMF  
Freeman, Wendy, to GS-12; ESC/FMCE-1  
Gutierrez, Irene M., to GS-12; SA-ALC/FMI  
Hansen, Jacqueline, to GS-13; AFFTC/FMB  
Hope, Linda G., to GS-12; WR-ALC/FMIMO  
Kee, Debra, to GS-12; SA-ALC/FMI  
Levesque, Ann L., to GS-13; ESC/FMBP  
Lightsey, Bruce, to Maj; HQ AFMC/FMB  
Lopez, Joe B., to GM-14; SA-ALC/FMF  
Marmer, Christine A., to GM-13; HQ AFMC/FMB  
Marting, Boyce, to GM-13; SA-ALC/FMF  
McCartney, Sharon, to GM-14; HQ AFMC/FMCA  
McKee, John M., to GS-12; OC-ALC/FMFCC  
Mercer, Orris B., to Maj; HSC/FMC  
Mitchell, Mary Jane, to GM-14; ESC/FMBP  
Staley, Ricky, to GS-12; HQ AFMC/FMFA  
Switzer, Sandra, to GS-13; AFFTC/FMC  
Thome-Britcliffe, Kathleen, to GS-13; AFFTC/FMB

## Air Mobility Command

Frazier, Steven R., to LTC; Plattsburgh  
Meil, Marcee L., to SMSgt; Lajes Field

## Air Force Space Command

Himberger, John B., to GM-13; 21 SPW/FM  
Justice, Barbarann, to GS-12; 45 SPW/FMAS  
Thiel, Melvin G., to GS-12; 21 SPW/FM

## Air University

Johnson, Joe D., to GM-13; HQ AU/FMAO

## Pacific Air Forces

Ceasar, Kelvin B., to SMS; HQ PACAF/FMA

## United States Air Forces in Europe

Stover, James H., to GS-12; 48 FW/FMA

## Air Force Reserve

Hayner, Richard L., to GM-13; HQ AFRES  
Richardson, Vadis L., to GM-13; 924 FG

## Air National Guard

Cordova, Lou, to Maj; 161ARG  
Kwan, Hammond M., to LTC; 146RMS  
Doyle, Thomas A., to Maj; 111RMS  
Gallmeister, Judy L., to SMS; 114RMS

## SAF Financial Management/Compt

Carter, Neil D., to Maj; SAF/FMBOI  
Deese, Fred R., to GS-12; SAF/FMBOS  
Mahoney, Heidi A., to Maj; SAF/FMBOS  
McCarroll, William G., to LTC; SAF/FMB

## DFAS—Denver Center

Bush, June, to GS-12; DFAS-DE/AR  
Chapman, Clara J., to CMS; DFAS-DE/PNA  
Grimmett, Myrna B., to GS-12; DFAS-DE/HS  
Hendrickson, Dennis C., to GS-13; DFAS-DE/J  
Henna, Daisy, to GS-12; DFAS-DE/HE  
Kirwan-Markwick, Lisa S., to GS-12; DFAS-DE/HE  
Lewis, Nancy A., to GS-12; DFAS-DE/J  
Miller, Robert B., to GM-14; DFAS-DE/DDJ  
Pressley, Clarence, Jr., to GS-12; DFAS-DE/J  
Prewitt, Marcia A., to LTC; DFAS-DE/A  
Rendon, Sharon M., to GS-12; DFAS-DE/HE  
Shanteau, Harold L., to GM-13; DFAS-DE/HD  
Westberg, Joanna M., to GM-14; DFAS-DE/DDA



## RETIREMENTS



Col Edwin W. Bennett, Jr. was Deputy Chief, Standardization and Internal Affairs Division, HQ AFAA (over 24 years of service).

Mr Leon "Lee" Gates, Jr., GM-15, DFAS-DE/DDJ (no photo available)

Mr Thomas Lanik, GM-15, SM-ALC/FMI (no photo available)

### Air Force Audit Agency

Barrass, Charles W., GM-13; MaDill  
Belew, Stephen J., Maj; WPAFB/  
QLA

Francis, Alvin S., Maj; Norton/DPA  
Gilligan, Bernard H., GS-12; Scott/  
FDC

Honchak, Kenneth, GM-13;  
Norton/FSP

Lapoint, Gerald W., Maj; Norton/  
DOT

Lewis, Alton A., GM-14; Norton/  
FSS

Lickey, Howard R., GM-13;  
McClellan

Moore, William T., GM-14;  
WPAFB/QLA

Price, Ronald W., Capt; Sheppard  
Rodriquez, Rodrigo, Capt; Kelly  
Williams, Judi A., GM-13; Norton/  
DOT

### Air Force Communications Command

Holden, Keith E., Capt; HQ CSC/  
FMC

### Air Combat Command

Abbey, James S., MSgt; Moody  
Collins, David, MSgt, HQ ACC/  
FMFAM

Cowans, Jerry E., TSgt; Griffiss  
Ellis, Paul D., MSgt; Seymour  
Johnson

Goebel, Diana D., GS-9; Carswell  
Larrivey, Mary Ann, GS-5; Griffiss  
Meinberg, Richard C., GS-13; HQ  
ACC/FMAOM

O'Brien, Christy L., MSgt; Moody  
Scoby, Bobby A., MSgt; Whiteman

### Air Force Materiel Command

Asher, Jerry D., GS-12; SM-ALC/  
FMII

Cales, Phillip L., Capt; HQ AFMC/  
FMP

Clark, Ralph W., MSgt; AFDTC/  
FMFPM

Cox, Joyce H., GS-11; WR-ALC/  
FMICG

Finley, Wayne, Capt; HQ AFMC/  
FMB

Fritcher, F. Diane, MSgt; WR-  
ALC/FMFAS

Harrington, Eleanor, GS-11; WR-  
ALC/FMICG

Huggins, Eileen M., GS-11; ESC/  
FMC

Jones, Charles D., GS-11; WR-ALC/  
FMICG

Lecuyer, Michael P., Maj; ESC/  
MSX

Lee, Wayne E., Maj; WR-ALC/  
FMPX

Moore, Celia M., GS-8; WR-ALC/  
FMFAAI

Nelson, Christine M., GS-5; WR-  
ALC/FMFAM

Oxley, Debra R., GS-6; OC-ALC/  
FMF

Payton, Marlene M., GS-5; OC-  
ALC/FMFFPM

Powell, Billy L., GM-13; WR-ALC/  
FMIIIH

Provence, Betty J., GS-6; SM-ALC/  
FMFPA

Seifert, Lee R., LTC; ESC/FMF

### Air Mobility Command

Ivanko, Joseph M., CMSgt; Norton  
AFB CA/DAO-DE/F

Kicker, James G., MSgt; Malmstrom  
AFB MT/FMFZ

### Air Force Space Command

Warner, Albert, GS-12; 45 SPW/  
FMAB

### Air University

Goss, Walter W. Jr., Capt; HQ AU/  
FMP

### Air Force Reserve

McEachern, Billie M., GS-11; 926  
FG/FMA

Wagner, Francis E., GS-9; 302 AW/  
FMA

### Air National Guard

Walton, Norman E., SMS; Willow  
Grove, PA

### US Air Forces in Europe

Walsh, Robert W., Maj; HQ  
USAFE/FMAOS

### DFAS—Denver Center

Beltz, Madonna, GS-12; DFAS-DE/  
HC

Jackson, Robert, GM-14; DFAS-  
DE/CH

Williamson, Larry A., GM-13;  
DFAS-DE/PGB



## Hail and Farewell



Mr Jackie R. Crawford

Mr John W. Boddie

With the concurrence of the Office of the Secretary of Defense, the Secretary of the Air Force selected Mr Jackie R. Crawford to be the 13th Auditor General of the Air Force. Mr Crawford assumed the Auditor General duties on March 4, 1993.

From July 1988 until his assignment as Auditor General of the Air Force, Mr. Crawford was the Assistant Auditor General, Acquisition and Logistics Audits, at Wright-Patterson AFB, Ohio.

Mr. Crawford began his Federal Service with the Air Force Audit Agency in April 1967 at Eglin AFB, Florida. As he progressed in his career, he had auditing assignments at the Aeronautical Systems Center, Wright-Patterson AFB, Ohio; Space and Missile Systems Center, Los Angeles AFB, California; and Warner Robins Air Logistics Center, Robins AFB, Georgia. In these assignments he managed audits addressing research and development, acquisition, and logistics programs.

In April 1982, Mr Crawford became the Air Force Audit Agency's Associate Director for Weapon System Audits. In this assignment, he staffed, organized, and directed a new audit unit set up to provide systematic reviews of major weapon system acquisitions.

In April 1985, he was selected for the Office of Personnel Management's Legislative Fellowship program. During the fellowship, he worked with Congressman Richard Ray, a member of the House Armed Services Committee. He assisted Congressman Ray in completing studies on air base defense in Europe and on the adequacy of the DoD industrial base.

From late 1985 to June 1987 he again served as an Air Force Audit Agency Associate Director. In July 1987 he was promoted to the Senior Executive Service position of Director, Acquisition Support Programs, Office of Assistant Inspector General for Auditing, DoD Inspector General, Arlington, Virginia. In this position he was responsible for directing DoD-wide and interservice audits of acquisition management; procurement; contract administration; and research, development, test, and evaluation.

Mr. Crawford was born in De Funiak Springs, Florida on July 7, 1945. He earned a bachelor of business administration degree from Florida State University in 1967 and a masters of accountancy degree from Bowling Green State University in 1974. He is a Certified Public Accountant and a Certified Internal Auditor. Mr. Crawford is married to the former Frances Lindsey of De Funiak Springs, Florida, and they are the parents of three daughters, Jessica, Andrea, and Katrina.

Mr John W. Boddie, the Auditor General of the Air Force, retired on 3 March 1993, after 41 years of distinguished federal service.

Mr Boddie earned a bachelor of science degree in accounting from Louisiana State University in 1951 and performed graduate work in industrial management.

He was a distinguished military graduate and served on active duty as a lieutenant in the Air Force from 1951 to 1954.

From 1951 until 1973 Mr Boddie served in many positions with the Air Force Audit Agency organization. He was deputy chief, then chief of the Acquisition Systems Audit Division. Other positions included auditor at base level, contract auditor, supervisory auditor at major logistics and acquisition organizations, internal audit resident auditor and contract audit branch chief.

He was the Air Force assistant for banking and contract financing from 1973 until 1979. From 1979 until 1988 Mr Boddie was Deputy Assistant Secretary for Accounting and Audit, and Deputy Comptroller for Financial Policy and Banking, Washington, D.C. In these roles, he provided oversight of Air Force accounting and finance and internal audit operations, served as the Secretariat focal point for Air Force financial policy matters, and was responsible for liaison with the Office of the Secretary of Defense, OMB, Treasury Department and GAO on accounting and finance related matters. He was designated the senior AF official responsible for cash management, internal controls & audit follow-up.

In January 1988, Mr Boddie was named the Auditor General of the Air Force, the position he held until his retirement. In this role, Mr Boddie established policies, programs and standards for the effective and efficient accomplishment of the internal audit mission of the Air Force. He exercised full administrative and technical supervision over a worldwide audit organization comprised of more than 800 members assigned to 56 different offices.

Through the years, Mr Boddie has received many noteworthy awards. In 1971 he received the Department of the Air Force Meritorious Service Award, and in 1988 he received the Meritorious Executive Presidential Rank Award. In 1992 he received the Distinguished Executive Presidential Rank Award, the highest possible recognition for a career Senior Executive Service member. In January 1993, Secretary Rice presented to Mr Boddie the Exceptional Civilian Service Award.

Mr Boddie and his wife, Ginger, will reside in West Palm Beach, Florida.



# Assistant Secretary of the Air Force Financial Management and Comptroller



*Outstanding Contribution to  
Financial Management & Comptroller-Civilian  
(MAJCOM/FOA Level)*



*Outstanding Auditor Awards  
of the Year*



*Accounting & Finance Civilian of the Year*



*Educator of the Year  
Financial Analysis Civilian of the Year  
Accounting & Finance Officer of the Year*



*Best Author of the Year*



*Outstanding Contribution to  
Air Force Financial Management & Comptroller  
(Outside Department of the Air Force)*

Doc.  
D 301.73:  
27/3



the AIR FORCE

# COMPTROLLER

Volume 27

Number 3

JULY 1993





## 1992 ASMC Air Force Individual Awards

First Place—*Distinguished*

Second Place—*Meritorious*

Award	Major Command Headquarters or Higher	Unit Under Major Command
<b>COMPTROLLER/DEPUTY COMPTROLLER</b>		
<i>Distinguished</i>	USN	Lt Colonel Larry O. Spencer 4th Wing/FM, Seymour-Johnson AFB NC
<i>Meritorious</i>	USN	DoD
<b>BUDGETING</b>		
<i>Distinguished</i>	Staff Sergeant Priscilla R. Wolliver HQ AFMPC/RMC, Randolph AFB TX	Senior Master Sergeant James R. Blais 319 BW/FMA, Grand Forks AFB ND
<i>Meritorious</i>	Ms Paula M. Jernigan HQ ACC/FMAMM, Langley AFB VA	Captain Janet A. Young HQ ACC/FMAMM, Langley AFB VA
<b>ANALYSIS AND EVALUATION</b>		
<i>Distinguished</i>	USCG	Technical Sergeant A'Donna L. Richardson 50 SPW/FM, Falcon AFB CO
<i>Meritorious</i>	USN	Mr Charles E. Holcombe WR-ALC/FMFCC, Robins AFB GA
<b>ACCOUNTING AND FINANCE</b>		
<i>Distinguished</i>	DoD	USN
<i>Meritorious</i>	USCG	USA
<b>AUDITING</b>		
<i>Distinguished</i>	Captain Anthony L. Hardin AFAA/QLS, Wright-Patterson AFB OH	Ms Julia A. Crowe AFAA Area Audit Office, Scott AFB IL
<i>Meritorious</i>	Major Randall E. Wise AFAA/FSC-1, Norton AFB CA	Ms Barbara J. Voss 47 FTW/NAFFA, Laughlin AFB TX
<b>EDUCATION, TRAINING AND CAREER DEVELOPMENT</b>		
<i>Distinguished</i>	Lt Colonel David W. Melton SAF/FMCCA, Washington, D.C.	USA
<i>Meritorious</i>	USA	Ms Charlene M. Dutchman Phillips Lab/FMC, Kirtland AFB NM
<b>COMPUTER SCIENCE</b>		
<i>Distinguished</i>	USA	Mr Thomas W. Hull 45 SPW/FMAS, Patrick AFB FL
<i>Meritorious</i>	Ms Paula C. Spinner SAF/FMCEE, Washington, D.C.	DoD
<b>RESOURCE MANAGEMENT</b>		
<i>Distinguished</i>	USA	USCG
<i>Meritorious</i>	Ms Shirley W. Pauley HQ AFMPC/RMC, Randolph AFB TX	USA
<b>MANPOWER MANAGEMENT</b>		
<i>Distinguished</i>	Captain Brad A. Anderson HQ ATC/FMA, Randolph AFB TX	USA
<i>Meritorious</i>	USA	USA

# The Air Force COMPTROLLER

Vol 27 Number 3 July 1, 1993

Department of the Air Force  
Recurring Periodical 170-2  
(AFRP 170-2)

(Reader-Per-Copy Ratio—7 to 1)

Published Quarterly in the Pentagon  
by the Assistant Secretary of the Air Force  
(Financial Management and Comptroller)

*Mr Michael B. Donley*  
*Acting Secretary of the Air Force*

*Mr John W. Beach*  
*Principal Deputy*  
*Assistant Secretary of the Air Force*  
*(Financial Management & Comptroller)*

The Air Force Comptroller is an official, non-directive departmental publication distributed four times annually under provisions of AFR 5-7. Its purpose is to provide timely information to Air Force Financial Management and Comptroller personnel relating to mission accomplishment; to assist them in solving problems and improving efficiency of operation; to communicate new developments and techniques and to stimulate professional thought and development.

The Air Force Comptroller is published by the Assistant Secretary of the Air Force (Financial Management and Comptroller) (SAF/FM), Washington, DC 20330-1130. Contributions, suggestions and criticisms are welcome. Opinions expressed by individual contributors do not necessarily reflect the official viewpoint of the Assistant Secretary of the Air Force, the Comptrollers, or the Editorial Staff. Final selection of material for publication is made on the basis of suitability, timeliness and space availability.

Address communications to: The Air Force Comptroller, SAF/FM (Editor), 1130 Air Force Pentagon, Washington, DC 20330-1130. Telephone DSN 227-5888.

*Ms Gloria R. Jaskiewicz*  
*Editor*

DISTRIBUTION F. The Air Force Comptroller may be purchased from the Supt of Documents. Mail to: New Orders, Superintendent of Documents, P.O. Box 371954, Pittsburgh, PA 15250-7954.

## IN THIS ISSUE

Page

ASMC Awards .....	2
Empowerment: The Key to Successful Implementation of Total Quality Management, by Maj Thomas O.H. Hotchkiss .....	4
Economic Impact Multipliers, by Maj Clayton K.S. Chun .....	8
Best Author—April 1993 .....	11
Internal Management Control Conference by Mr Ira B. Pearlman .....	12
Leadership by Lt Colonel Stanley A. Moorhouse .....	14
Personnel Still Do Not Understand the Government Charge/ATM Card Program by Mr Jerry Chandler .....	15
Aces High .....	16
Notes from the Deputy Assistant Secretary, Budget, by Brig Gen Allen D. Bunker (SAF/FMB) .....	17
Notes from the Deputy Assistant Secretary, Cost and Economics, by Mr LeRoy T. Baseman (SAF/FMC) .....	18
Notes from the Deputy Assistant Secretary, Plans, Systems, and Analysis, Mr John J. Nethery (SAF/FMP) .....	20
Notes from the Auditor General of the Air Force, by Mr Jackie R. Crawford (SAF/AG) .....	21
Notes from the Director, Defense Finance and Accounting Service—Denver Center, by Mr John S. Nabil (DFAS-DE/D) .....	22
Notes from the Chief for Enlisted Matters, by CMSgt Marvin D. Calhoun .....	23
Notes from the Professional Military Comptroller School, by Maj Daniel Dunaway .....	24
Notes from the Standard Systems Center, by Mr Pat Foley .....	26
Notes from the Comptroller Training Flight, by Capt Phil Noe .....	27
Notes from the Comptroller Officer Assignments Section, Maj Tony Levy .....	28
Promotions. ....	29
Retirements. ....	30
General Officer Retirements .....	31
About the Cover .....	31
General Officer Actions .....	Back Cover





# Empowerment: The Key to Successful Implementation of Total Quality Management

by Maj Thomas O.H. Hotchkiss

A PMCS Idea Paper

Empowerment is a management approach where a supervisor shares power and control with subordinates in a work place so the organization operates better. It is a function of a manager's view of his or her own role in the organization. Empowering managers place more emphasis on facilitating output than controlling workers. They think in terms of working with people, rather than how well people work for them. Managers implement empowerment in the form of simple changes in how workers work together. Empowerment costs nothing to set in motion and requires little, if any, employee training. Most empowered workers have never been explicitly told *you are empowered!*

Empowerment fosters a work environment where *getting the job done* includes continuous improvement of work processes, themselves. The empowerment concept is a way a manager can demonstrate a commitment to quality with actions, not just words. I think that empowerment is the ultimate objective of TQM; we need to find ways to empower our workers if we are to ever receive the full benefit of implementing TQM in the Air Force.

## How is Empowerment Viewed in Management Theory?

DoD Directive 5000.51-G, Vol I, *Total Quality Management Guide* views empowerment as getting the work force to exercise self-direction while continuously pursuing improvement strategies in routine work, as well as special projects. It's a manager's commitment to work interactively with his or her people. Empowerment means taking positive action to improve quality. The empowering manager is not abdicating responsibility when he or she shares power and control with subordinates.

Empowerment is a hot subject in the private sector. In his article *Crazy About Empowerment*, Peter Kizilos gives both economic and psychological reasons why this topic is receiving so much attention. In this era of stiff global competition, American corporations need to respond much more quickly to market forces. Meanwhile, mergers and acquisitions, corporate restructuring, and downsizing have made the concept of job security almost quaint. As a result, the pressure on employees to produce or perish is increasing. Companies are looking for ways to improve their own bottom lines and to help workers deal with the added stress.

William Byham, author of *Zapp! The Lightening of Empowerment*, sees empowerment as being fundamental to managing change. Companies feel pressure to continuously change and improve so they'll remain competitive. The only way to get people to improve constantly is to get them to own their jobs. Byham thinks you can't talk, control, or even compensate people into continuous improvement in the long run. He says, *what empowerment does is to give them the motivation to improve.*

In *Thriving on Chaos*, Tom Peters loves to cite spending authority as an opportunity for empowerment. One division general manager in a large high-tech firm raised spending authority for his engineers, without approvals, from \$25 to \$200. After he authorized the new limit, spending shrank by 60%. *Cutting the costs wasn't the point. It was to quit treating them like kids.* The engineers stopped looking for time-consuming *Mickey Mouse* ways to get around the \$25 limits and the manager didn't have to divert his time and attention to approve minor purchases.

## Where Do We Stand Now in Implementing TQM?

I think our leadership has done a pretty good job of getting the big message of Total Quality Management down to the troops, military and civilians, office workers and flight-liners. It has taken a tremendous effort for the Air Force to do as much with TQM as it already has—developing TQ structures, processes, measurements, etc. One particularly important accomplishment is the establishment of the Air Force Total Quality Center at Maxwell AFB AL. This organization has been tasked to facilitate the implementation of TQM throughout the Air Force. The TQ Center has the potential to standardize terminology, cross-feed TQM strategies, and reduce current dependence on commercial TQM facilitators.

Now would be an opportune time for us to drop back and do a little quality review of our Total Quality Management efforts. Here's a few trends we should consider:

- A lot of our leaders seem to treat TQM as if it is a stand-alone program, initiative, or something else with an existence apart from the daily routine. We keep hearing how TQM is supposed to be the way we do business every day. I thought that TQM would disappear *as an institution* as its concepts become embedded in the lowest level work places.



- The TQM change management/problem-solving structure in many organizations exists apart from their formal *official* structure. The very same successes these ad hoc structures have delivered have slowed our formal organizations in adapting to new ways.

- TQ problem-solving teams usually exist by top-down authority, and often don't have nearly the same credibility to workers as they do to the managers that implemented them.

- An individual's TQ involvement is often separate and distinct from his or her primary job. These duties may divert 20% - 30% of a worker's time away from the work place. TQ workers' own duties often suffer, and their peers resent having to take up the slack.

I see a common element in these situations. Our TQM processes, themselves, are not as mature as we'd like to see them be by now. It seems that we can only push the development of quality improvement processes so much before the processes themselves are affected by the same old resistance that they are trying to overcome. Perhaps we've hit an inflection point in our TQM learning curve, and it's time to bring in additional strategies from our eclectic TQM tool box to maintain our quality momentum. I'd like to see the Total Quality Center develop an Air Force-tailored approach to TQM which embraces empowerment as a fundamental principle.

### The TQM Learning Curve

The *Total Quality Management Guide* divides what I call the TQM learning curve into three stages of people involvement: *participation*, *involvement*, and *empowerment*.

In the *participation stage*, workers get involved in specific, relatively narrow efforts such as suggestion programs and quality circles. Here, management's focus is on supervising quality improvement efforts. I suspect management in this phase is still leery about this TQM thing and want to keep outputs from the improvement process under control.

During the *involvement phase*, workers serve on *ad hoc* teams to work out problems which management thinks have high potential for improvement. Management feels comfortable with TQM, and is very concerned with coaching workers on *how it's supposed to work* to maximize outputs from TQM efforts. I think that management and workers both think of TQM as a *management initiative* at this point. The emphasis often seems to be elimination of recognized impediments from work processes. We still are in a predominantly reactive versus proactive mode.

The *empowerment phase* is the mature plateau of the TQM learning curve. It is characterized by customer-focused work teams that have been given a lot of autonomy to do whatever they have to do. Teams consistently analyze and improve processes, without

necessarily having a problem identified from above. The emphasis on preventing *train wrecks*—catching things before they *jump the track*. Here, I think workers think of themselves as implementors, and not just transactors. Empowered people don't view themselves as victims of circumstances. They have a sense of self-determination that comes from being able to influence or change critical processes they use every day. Management sees its job as creating an environment to facilitate the bottoms-up efforts of worker teams. Everyone in the work place is involved and are focused on fixing things in their own shops. To answer the question *Where are we now?* in terms of the TQM learning curve, I see that many Air Force organizations are looking for ways to break through a TQ *sonic barrier* to arrive at a mature, empowered quality state. Initially, I think they will experience a lot of turbulence, but will soon achieve stable and level flight. This is the point, however, where an organization's leadership must make a non-retractable commitment to surge ahead *up the curve*. We need to change things for our hands-on workers; we need to empower our people to change things for themselves. I believe once workers are exposed to empowerment, there's no going back to the old *status quo*. I think Admiral Farragut's famous *Damn the torpedoes, full speed ahead!* has to be the order of the day.

### Attributes of the Empowering Manager

Empowering managers have some common traits, some more obvious than others. I think the most fundamental factor has to do with why managers are motivated to empower their subordinates in the first place. Tracey E. Benson, in the article *Empowerment: There's That Word Again*, says that if a manager thinks of empowerment as *I'm doing this for you*, he is implicitly telling the worker *You are weak*. When dealing with employees, managers can't be parental or superior acting, the attitude should be *I need you* or *We can do this*. Empowering managers must have a positive natural view of employees. They can't empower employees if they think workers are a bunch of lazy bums. As I alluded to earlier, they need to be able to take a risk. Managers need to listen and be extremely open to outside ideas and assistance—empowered employees will tend to give more input than their bosses would have ever thought possible. On the other hand, they don't feel like they always have to have the answer, that they always know what to do. Finally, empowering managers share credit and glory with workers—a manager who's *in it for himself* won't empower many workers for long.

### Specific Empowerment Strategies

The following empowerment strategies are examples of low cost, low pain ways to encourage quality by work ➡



## Empowerment: . . . (Continued)

units and individuals. They reinforce a supervisor's priorities and support regarding quality improvement. They may be used regardless of whether or not workers like TQM. I assume workers as a minimum are willing to improve quality of work processes to make their jobs easier.

**Inserting Empowerment in Performance Feedback:** Performance feedback is a formal process where a supervisor gives a subordinate specific feedback on how well the employee is performing, and lays out specific expectations for future duty performance. The Air Force made performance feedback an integral part of its Officer Evaluation System (OES) and the Enlisted Evaluation System (EES). The feedback session is designed to remove surprises from the evaluation process. Before feedback sessions, the supervisor uses a standard form to capture the employee's performance in specific areas. The form is then used as a road map for a one-on-one session between the supervisor and the subordinate. The feedback session can easily be turned into an empowerment vehicle if the supervisor states duty requirements in terms of an expected performance *envelop*. The envelop itself is an empowerment medium because it gives the worker freedom, as well as responsibility, to act within stated limits. The supervisor and the worker reach an understanding of how the employee can *max out* the performance envelop, and then discuss each performance element to see if the supervisor needs to take action to make sure all performance expectations are executable. Often, the supervisor will authorize the employee additional training, authority, etc., to give the subordinate all the tools necessary to get the total job done. The output of the feedback session should be a professional development plan. This plan is an expanded training plan that covers all aspects of the worker's duties, not just training requirements. Specific provisions may include optional or mandatory job experiences such as cross-utilization, physical conditioning requirements, stress management or public speaking classes, and support of off-duty education. The employee is given every opportunity to meet the supervisor's expectations, while removing the subordinate's ability to make excuses for his or her shortcomings.

**Inserting Quality Improvement Into Position Descriptions:** This concept is an extension of using performance feedback as an avenue for empowerment. For military or civilian employees, a supervisor may include quality improvement responsibilities in the employee's job description. This action formalizes the supervisor's expectation for the employee to work on improving processes in the organization. It also gives an

employee some latitude to continue those efforts after a change of supervisors. For civilians, the supervisor should write quality improvement job elements into the employee's appraisal so the worker can in part be rated on his or her process improvement efforts.

**Empowerment in Work Unit Duty Schedules:** A great way to empower a work unit is to let it determine its own duty schedule, based on its performance against a standard. This may sound radical, but a realistic application of self-scheduling might be where the manager specifies a required level of output and a corresponding expectation of how many man-hours, etc., it will take the unit to complete the work. I saw a simple application of self-scheduling within a motor pool's vehicle maintenance shop. The maintenance shop had a thermometer-looking thing on a wall which was calibrated in vehicle out-of-commission (VOC) rates instead of degrees. It read *What time is it?* The thermometer was divided into three zones: *Overtime* (high VOC rates), *Duty Time* (average VOC rates), and *Party Time* (low VOC rates). It even bore applicable sad and happy faces. The thermometer took all the suspense out of short-term scheduling, and its use of standard vehicle maintenance metrics minimized perceptions of arbitrary and capricious overtime requirements. The mechanics in the shop were some of the most motivated young troops I've ever met. The supervisor never had to beg or threaten people to get work done, and the troops got a lot of time off by consistently beating Air Force vehicle availability standards.

**Process of the Month:** Each month a supervisor allows a duty section to select a specific function to improve or enhance from a preselected list of broken processes in the organization. This effort can be in addition to the section's normal workload. The process need not be *indigenous* to that immediate section; it could be a higher-level process the workers feel they can fix. The supervisor and the worker team agree upon results required—a percentage of improvement in process output, reduced error rate, etc. The team determines and carries out its own course of action to improve the problem at hand. The supervisor's involvement is limited to acting as a resource at the team's discretion. The team's success in improving the process results in an agreed incentive such as time off. This strategy allows the supervisor to delegate some of his or her routine wheel *reinventing* to the troops, while enlarging the workers' jobs and perspectives. It allows workers an amount of self-determination, makes their own jobs easier, and grooms their potential for future leadership.



## Empowerment and Change in the Financial Management Community

I'm convinced that our comptroller world will be undergoing more change than just about any other part of the Air Force in the next few years. Much of the change we'll be facing will originate from external sources such as the DoD staff, legislation, etc. We will be charged with managing change which affects only the financial management community (centralization of accounting and finance, career field realignments), as well as handling change affecting the entire Air Force organization (DBOF, funding reductions, unit costing). Coping with the sheer volume of this workload will require each of us as comptrollers to look broadly beyond the corners of our desks toward redefining our systems and critical processes. Empowerment of our employees will be necessitated by increased spans of control in new flatter organizational structures, and sheer reductions in the financial management work force.

This wave of change will give us unprecedented opportunities to insert quality improvement into our newly created organizations and processes. We need to strategically engineer a strong quality orientation into everything we do now, rather than just *doing TQM* when and where possible after our new structures, systems, and processes are set in concrete. We need to empower our comptroller work force to participate in all the process renovations underway. When developing new systems to implement everything that's going to change, we need to apply the same *ilities*—reliability, doability, maintainability, and even repairability—that we apply to weapon systems development.

As in a flight-line environment, I think the only people that can really judge how good the new systems are, are the hands-on airmen, NCOs, and civilians that will use them every day. Implementation plans for new financial management systems need to include operational test and evaluation (OT&E) periods, where our technicians have license to experiment with data bases, post transactions, run reports, and test compatibility of new processes with old ones. Management can use OT&E to identify training needs, and measure how work place productivity and morale are affected by the new systems. We have to *do it right the first time* in bringing new systems on line; getting our first line workers involved in their development is the most effective risk reduction strategy we have to make new financial systems and operations work properly.

The Air Force financial community needs a Quality and Change Management Office within the SAF/FM organization to crossflow comptroller-specific TQM ideas. It could develop specific FM applications and strategies for TQM concepts such as empowerment. This office also could ensure all the *ilities* are addressed during development of new financial management systems and processes. As additional centralized DoD-

level financial management systems are proposed, the Air Force, as a systems customer, may be in a better position to advocate its specific user requirements.

## Conclusions

Empowerment should be our #1 way for improving quality in our world. Without empowering our employees to act and innovate, I think our TQM campaign has reached a plateau, with marginally fewer results to show for our efforts. The Air Force financial management community is undergoing unprecedented change at present, and we need to make the best use of our declining manpower talents to keep up with increasing workloads. Private sector firms are under the same pressures to downsize and become more efficient. Empowerment is a key strategy companies use to cope with change—other more traditional motivators don't foster long-term continuous improvement.

An urgent task we must start now is to empower our first-line workers to help find solutions to weaknesses in our financial systems and processes. We need our people to help advocate what we need from standardized DoD financial management systems in the future. These systems will have a tremendous impact on how we will do business in the future, and we need to proactively develop our requirements and priorities for them.

In short, empowerment is what total quality management is really all about—getting everyone to make the way we do business a little better everyday.

**M**ajor Hotchkiss is Chief, Strategic Planning, Range and Air Base Systems SPO, ASC, Eglin AFB FL. He has an undergraduate degree in Accounting from the University of Central Florida and holds an MBA from the University of West Florida. He is a graduate of PMCS, SOS, and ACSC. He also holds acquisition certifications in financial management and program management. He has served on the AFSC/IG Team, and was Military Resource Manager for the ASC Comptroller at Wright-Patterson AFB OH. Major Hotchkiss has been assigned to several other budget, cost, and plans positions at ASC, Incirlik AB, TU, and Tyndall AFB FL.





## Economic Impact Multipliers

by Major Clayton K.S. Chun

In the past, the Air Force has required its bases and certain of its installations to accomplish an Economic Resource Impact Statement (ERIS). Many of these reports were used by local commanders to show the economic effect the Air Force had on a community in terms of payroll, purchases, and jobs created. Although no longer mandated, many Air Force activities have decided to continue to develop an economic impact statement on their communities using the same methodology of the ERIS.

Although the ERIS uses a methodology accepted by some economists, there are other methods to calculate economic impacts using particular models (i.e., econometric and input-output models). However, in this article, I will concentrate on the ERIS methodology of using an economic multiplier. In fact, the heart of the ERIS is its use of a regionally-based gross income multiplier (GIM). The use of a GIM can greatly simplify calculations for an analyst, but it is not without some problems. This article identifies several pitfalls concerning the use of multipliers that a financial analyst must be cognizant of in order to use the ERIS multiplier and interpret the economic results.

I first discuss the general philosophy behind the use of the GIM in the ERIS. Second, I concentrate on how an income multiplier is developed. Third, the article will identify some problems that are not considered when one uses the GIM. Fourth, I provide some recommendations to the analyst.

### The General Philosophy Behind an ERIS GIM

The ERIS methodology assumes the Air Force and other federal government activities are sources of funds for a city or region through payroll, purchases, and other expenditures. Additionally, this model further assumes that one can segregate economic activities into an external source of funds that is spent in the local economy and a local services function. The Air Force funds are considered the external source of funds and serve as the catalyst and engine for the expansion or contraction of economic spending for a region. Theoretically, the increased spending from the external funds causes an ever expanding round of purchases that can significantly exceed the original level of spending.

Conversely, the local services industry remains constant or autonomous (i.e., not affected by population changes, productivity gains, or improvements based on technology).

The ERIS methodology, on a base level, attempts to determine the impact of Air Force spending on a local community. The use of the ERIS GIM specifically allows an analyst to estimate the total economic impact on a region. The ERIS not only tries to identify how much economic impact a base has on its community in terms of dollars, but it also tries to calculate the number of additional jobs created by the additional spending.

The concept of a multiplier-accelerator to increase a community's income was a concept adopted and expanded upon by Sir John Maynard Keynes in 1936. Keynes was an economist who developed many macroeconomic theories that were embraced by policy-makers to boost economic performance during depressions via government spending programs. Keynes used the multiplier concept to show how initial increases in investment and government spending could increase the economic output of a country. Subsequently, many economists have applied this concept to explore regional economic impacts caused by increased spending from external sources. Chambers of commerce, utilities, governmental bodies, and other local groups are especially interested in using this information for planning and public policy reasons.

The Air Force is not alone in trying to measure economic impacts created by base spending. DoD has used several economic models in the past and present to study the economic impact on certain regions. For example, the Office of Economic Adjustment has used models to measure the economic effect on a community due to base closures or expansions of missions at different bases. Additionally, the Army Corps of Engineers' Construction Engineering Research Laboratory has developed several models to estimate the economic impact caused by their projects on local communities. These models use a multiplier concept as the basis for their prediction of economic impact.

### How an Income Multiplier is Developed

Before one can analyze the GIM, one needs to understand how a multiplier is derived. A simple income multiplier to measure the effect on total income ( $Y$ ), as a result of additional spending, can be found in any elementary macroeconomic text. The derivation of such a multiplier provides a much needed insight on certain factors that are crucial in order to accurately measure the economic impact on a community. First, let me define  $Y$ . The model for  $Y$  includes personal consumption ( $C$ ), investment ( $I$ ), government ( $G$ ), exports ( $X$ ), and imports ( $M$ ). In this case, exports are equal to the value of goods and services sold beyond the local community. Conversely, imports include goods and services that persons or institutions buy from outside the community. Hence, one can define  $Y$  as:

$$Y = C + I + G + X - M. \quad (1)$$

Further, one can redefine these variables and expand the function for  $Y$  assuming certain levels of spending are autonomous and a tax ( $t$ ) is introduced. Generally, most economists use multipliers that consider disposable (after tax) income to adequately measure the true consequences of additional spending. Now consider that disposable  $Y$  (net income) or  $Y_d$  is used in this example and is dependent upon  $Y$  and  $t$ , where  $t$  is some fractional rate between 0 and 1.  $C$  now becomes a function of  $Y_d$ ; the marginal propensity to consume,  $b$ ; and some level of autonomous or constant local spending,  $a_0$ . The variable  $b$  measures how much of each additional dollar of spending, that enters into an economy, is spent for personal consumption. The level of  $a_0$  is invariant to the amount of  $Y$  and is considered a subsistence level of purchases (e.g., food, transportation, consumer purchases and rent) for individuals not directly or indirectly affected by base spending. For simplicity, I assume autonomous levels of regional spending for  $I$ ,  $G$ , and  $X$ . Finally,  $M$  is also dependent on  $Y_d$  and the marginal propensity to import,  $i$ . Thus we have:

$$Y_d = (1 - t)Y, \quad (2)$$

$$C = a_0 + bY_d, \quad (3)$$

$$I = I_0, \quad (4)$$

$$G = G_0, \quad (5)$$

$$X = X_0, \quad (6)$$

$$\text{and } M = iY_d. \quad (7)$$

The level of income (total spending) for an economy, regardless of  $Y$  can be defined as constant,  $K$ . This level is:

$$K = a_0 + I_0 + G_0 + X_0. \quad (8)$$

Substituting (2) through (8) into (1) produces the function:

$$Y = \frac{K}{[1 - (b - i)][1 - t]} \quad (9)$$

The local economy is now defined in terms of  $K$ ,  $b$ ,  $i$ , and  $t$ . The change in the rate of spending is found by taking the partial derivative,  $dY/dK$  or

$$k = \frac{1}{[1 - (b - i)][1 - t]} \quad (10)$$

Equation (10) or  $k$  defines the income multiplier. Each additional dollar spent in the local economy produces a total of  $\$1 \times k$  expenditures in the community. In the ERIS GIM, only  $b$  was considered. A more accurate calculation for a multiplier should at least consider  $i$  and  $t$ .

The information required to calculate equation (10) normally involves a survey of base and local populations. In 1988, the Deputy Comptroller, Cost and Economics, released a survey instrument (Economic Resource Impact Statement (ERIS) Survey, RCS: SAF-ACC (OT) 88001) that was distributed to all major commands to measure  $b$ .<sup>1</sup> This survey instrument allowed bases to calculate  $b$ . But it did not consider  $i$  or  $t$ , thus it only allowed a *very rough* estimate of the economic impact.

### Problems When Using the GIM

As I have shown, the derivation of a multiplier considers several unique aspects of spending behavior. An even more complex problem involves





## Economic Impact Multipliers . . . (Continued)

updating the multiplier. The derived multiplier is considered only a single snapshot in time. Conditions can change dramatically over the course of a short period of time for the economy in question. Perhaps, if a community already had the assurance of a continued functioning base (with no changes in expenditures), spending patterns may not vary. However, if one uses a multiplier derived in an expansionary period of base activities to measure the impact on spending during a defense downturn or recession this would seriously understate spending patterns. Demographic changes or non-base related economic activities may have also shifted consumption behavior too. For example, if a community has a growing elderly population then one might see a decrease in consumption patterns compared to a younger populace. The regional GIMs used by most bases were developed in the mid to late 1980s for specific locations. During that period, the United States economy was growing at a faster rate than today and certain regions prospered while others struggled economically to survive. In some cases, consumers that may have been more amenable to spend their incomes in the past may be more frugal today.

Another concern revolves around the explicit absence of updated values for  $i$  and  $t$  for the regional GIM. The ERIS tried to address this in the use of an average propensity to consume value. The variables  $t$  and  $i$  can change dramatically within a year. The ERIS average propensity to consume is suppose to include  $i$  and  $t$ . However, the combined values of  $i$  and  $t$  in the average propensity to consume does not allow an analyst to separately evaluate  $i$  or  $t$ . Therefore, it is difficult to measure the effects of  $i$  or  $t$  with certainty and adequately update them. I think it is naive to believe that a local economy can adequately supply the total needs from additional spending. This is especially true in rural communities or if the local economy is operating at its upper capacity. Therefore, one needs to consider  $i$ . Also, one needs to consider after-tax payroll inflows of funds into an economy. Using untaxed income for the basis of the economic impact also overstates the effect of defense spending. For some military payroll items (e.g., subsistence and housing allowances) taxes are not a factor, but civilian pay and military pay are normally subject to federal and state taxes (if

appropriate). Although one could calculate a mean state and federal tax rate, the values are highly aggregated and still subject to changes on a yearly basis.

In addition, because the multiplier must, by necessity, aggregate large amounts of data, the composition of the level of payrolls may not adequately be addressed in the model. In this model one uses a multiplier (probably a mean, median, or some other aggregated value for the multiplier) and the total value of payrolls. Suppose that a significant number of highly paid individuals are added to a base. Should one use the original multiplier or a new value? A more likely situation may involve the consolidation of missions under the objective wing organization. Perhaps a larger group of lower paid personnel with higher marginal propensities to consume may increase spending more than fewer higher paid individuals even though the increase in spending is equivalent.

There is an additional consideration that a financial analyst must weigh before using multiplier values as a potential estimate of the increase in a local economic impact. One might not even know the time period when the economic impact will finally end. Some rural communities may not have the markets or economic structure, as those available in an urban setting, which results in a longer period of time to absorb the new level of spending and fully realize the amount of economic impact.

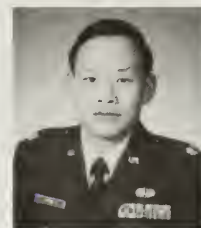
### Recommendations

Using a multiplier for an economic impact study has become a popular method to study the economic effect on base operations and closures. Although the ERIS calculated economic impact can provide an interesting view of Air Force presence in a community, one must be very careful on explaining the results. As I have indicated, multipliers are very timesensitive and they require continual updates. These updates need additional survey data to ensure that the value  $b$ ,  $i$ , and  $t$  reflect the correct regional measures. One should avoid the use of nationally-based values to update these regional GIM multipliers since these values are highly aggregated and would probably not accurately reflect a local community's economic status.

If a financial analyst decides to develop a multiplier for their local community to accomplish an economic impact statement, several actions must be taken. First, the financial analyst must decide how big a community they will measure for the economic impact. Second, one must decide on the selected behaviors (b, i, and t) affecting the multiplier that need to be measured for the study. Third, the analyst needs to derive a sound survey and sampling methodology to measure those behaviors. Fourth, the information must be gathered by surveying a sample of the base population. Fifth, the financial analyst needs to analyze the data and calculate the multiplier. Sixth, the analyst has to carefully interpret his or her findings in light of the comments above. SAF/FMCEE can help bases to interpret results and provide guidance on the construction of multipliers.

<sup>1</sup>This survey allowed a base to calculate the average propensity to consume for base personnel (civilian & military, on-base and off-base residents). The marginal propensity to consume measures how much each group of persons that are recipients of additional dollars will spend. The average propensity to consume only looks at the original rate of spending by the base personnel.

**M**aj Chun is an economic analyst in the Economics Division (SAF/FMCEE) at the Pentagon. He holds a BS from the University of California, Berkeley, MS from the University of Southern California, MA from the University of California, Santa Barbara, and Ph.D. from the RAND Graduate School of Policy Studies (a part of the RAND Corporation).



Prior to his present position, Maj Chun was Assistant Professor of Economics at the US Air Force Academy; Chief, Program Control of the CONSTANT WATCH C<sup>3</sup>I project at HQ PACAF, Hickam AFB; Space Shuttle Mission Planning Manager, 6595th Shuttle Test Group, Vandenberg AFB CA; and an analyst for the Western Space and Missile Center, Vandenberg AFB CA. He is a member of the American Society of Military Comptrollers and the American Economic Association.



## Best Author—April 1993 Issue

- First Place:** *Top Dollar*  
by MSgt Thomas W. Hayslett
- Second Place:** *Comptrollership: As Easy as Raising Children*  
by Mr John W. McKinney
- Third Place:** *Air Force Pays Long-Overdue Debt*  
by Mr Michael G. Weber





## Internal Management Control Conference

by Ira B. Pearlman

SAF/FMPI hosted an Internal Management Control (IMC) Training Conference, April 12-15, 1993, in Cocoa Beach, Florida, for focal points responsible for administering the Air Force IMC program. The program implements the requirements of the Federal Managers' Financial Integrity Act (FMFIA). The conference drew an overwhelmingly positive response and the setting was highly welcomed by many who had endured the cold winter months. IMC program managers from all Secretariat and Air Staff offices, MAJCOMs, DRUs, FOAs, the National Guard Bureau, and AAFES were invited. Although some Air Staff and Secretariat focal points were not able to attend, most of the major players were there and all of the field organizations were represented. In addition, the Defense Finance and Accounting Service, Defense Logistics Agency, and the US Strategic Command sent observers. IMC program material was presented by the Air Force Audit Agency, the Quality Management Office of OSD, the DoD Comptroller's Office, Navy, DFAS, and the Joint Staff.

The conference climaxed the redevelopment of the IMC program designed to promote consistency within the Air Force for meeting the requirements of the FMFIA. SAF/FMPI presented a four-part uniform training package which will be made available to train Air Force personnel worldwide. The meeting offered an opportunity for all to discuss their problems, get immediate feedback, and compare experiences with their peers.

The conference opened with a welcome and registration function the evening of April 12 at the Howard Johnson hotel in Cocoa Beach, minutes from Patrick AFB. The reception offered a chance for the network of program managers to meet their counterparts and compare experiences. It was also the first opportunity for SAF/FMPI to meet and greet the full network. In addition, most Secretariat and Air Staff representatives had their first chance to meet the managers of FOAs for whom they have oversight responsibility. Maximum advantage was taken of this opportunity and the welcome room remained lively beyond its scheduled conclusion.

The formal proceedings got under way at 0800 on the morning of April 13. **Mr Arnold B. Brodsky**, the Air Force Director of IMC, called the conference to order and introduced **Colonel Bob Jones**, Air Force Space Command, for the customary welcome by the host command. **Mr Charles McCabe**, from



*Mr Brodsky listens to the welcome remarks by Col Bob Jones*

the DoD Comptroller's office led off at the speaker's rostrum with an overview of the IMC program. He was followed by **Colonel Roger Craig**, SAF/IGI, who discussed the feasibility of IMC and IG program interface, specifically the relationship of inspections and internal management control reviews. The bottom line was that the self-inspection program could be utilized as an alternative IMC review so long as testing of controls is included.

**Captain Jon Lohnaas**, AFAA audit manager, was a big hit as he passed on some helpful hints on *How to Survive an Audit*. Capt Lohnaas discussed the increased emphasis placed on FMFIA requirements by the DoDIG and the General Accounting Office, as well as AFAA plans to formally comment in all audits on IMC program implementation. **Mr Richard Gloss**, the IMC Director for the Department of the Navy, shared his many years of IMC experiences and presented the Navy way of implementing the requirements of the FMFIA. The morning concluded with a presentation by **Mr Roger Dold**, DFAS-DE, on the relationship of the audit requirements in the Chief Financial Officer's Act of 1990 to those of the FMFIA.

The afternoon was given over to SAF/FMPI who unveiled the new four-part training package for implementing the IMC program. The package is designed to explain the program and train Air Force managers in their responsibilities. The training slides led the conferees informatively and



painlessly through the sometimes abstract subject of IMC. Four training modules were presented: *Background and Overview, Implementation Framework, Vulnerability Assessment, and IMC Review*. This standard training package, including a prepared text and 35mm slides, will be made available to all Air Force program managers.



*Mr. Witty explains AFMC program methodology*

Highlights of the second day were the keynote address by **Mr John J. Nethery**, Deputy Assistant Secretary, Plans, Systems and Analysis, who emphasized the 100% commitment of senior management to the IMC program, and three special presentations on quality and its relationship to the IMC program. **Ms Anne O'Connor**, Director of Quality Management for OSD, who helped implement quality management theories in the former Air Force Logistics Command, began with an overview of TQM. **Ms Chris Cabell**, of the Joint Staff, discussed the melding of TQM and IMC and how the two complement each other. To conclude the topic, **Mr Michael Van Duyne**, AFAA instructor for Quality Air Force, explained Air Force quality management concepts and how to incorporate them into the internal management control review process.

For the balance of the conference, SAF/FMPI briefed a variety of program implementation actions and reporting requirements. Mr Brodsky held forth on the concept of internal control material weaknesses, sources for identifying weaknesses, and the management judgment required for determining materiality. My part covered the AFAA's most recent IMC audit detailing the audit recommendations requiring action by the group and clarifying how it would increase compliance. The conferees were briefed on the newly issued policy directive, **AFPD 65-2**, Internal Management Controls, and its companion instruction, **AFI 65-201** which was handed out in draft form. We solicited comments and suggested improvements.

Lastly, we covered all the reporting requirements and discussed common problems.

**Mr Mark Norwine**, ATC, **Mr Jim Witty**, AFMC, and **Ms Lee Sims**, AFDW, presented examples of a vulnerability assessment and IMCRs from their commands. Two base-level program managers, **Mrs Susan Anderson**, from the Aerospace Maintenance and Regeneration Center at Davis-Monthan AFB, and **Ms Darlene Gross** from the AF Flight Test Center at Edwards AFB, talked about their experiences with the program.

The conference concluded with an open forum where everyone had an opportunity to address any aspect of IMC program implementation with the principal staff directors. Feedback from attendees was favorable and impressive.

Many called it the most organized and informative conference they had ever attended. Its success was the result of the efforts of many people. A thank you is in order to all our guest speakers, Air Force and otherwise, and to our conferees who made this a special event.



*Conference in session*

**M**r Ira Pearlman works in the Pentagon as the Assistant Director, Internal Management Control Division (SAF/FMPI). He holds a bachelor's degree in accounting from the University of Maryland. Prior to his present position, he was a systems accountant in the commercial services division of the HQ AFSC Comptroller, Andrews AFB MD. Mr Pearlman is a member of the American Society of Military Comptrollers.





# Leadership

by Lieutenant Colonel Stanley A. Moorhouse

One of the fascinating aspects of being in the Air Force is the very interesting people you meet. Over a considerable period of time, I have had the opportunity of meeting all kinds of folks—people who were both successful in their careers, and those who, shall we say, did not do as well as they might have. So why the difference? That's a tough one. I mean, this question has been raised over and over again in PME class after PME class. All the books on management and leadership wrestle with the issue continually and although I have been fortunate enough to read quite a few books and articles on leadership in the years since I have been in the Air Force, they merely confirm what I have readily observed around me. You see, the Air Force is the ultimate leadership laboratory. Sooner or later, everyone will have a formal leadership role to play, often as early as the first term of enlistment as a first-level supervisor, or perhaps as a first-assignment lieutenant section commander. If it doesn't happen sooner, it happens later, and for us older heads it tends to be a cyclical process—being a supervisor at one assignment, followed by another assignment where you are in a different environment in a more subordinate role. Here is what I have observed about those who make the most of their time and talent, with a few examples:

- Most of those whom I have seen emerge as really good leaders, frankly, started out as good subordinates. That is not to say they were subservient, snivelling boot-lickers. What I am talking about here is a loyal and conscientious subordinate who realizes that someone has to be in charge and that it cannot always be him or her. They accept that as an organizational fact of life, and if they truly strive for a leadership role, they must use their subordinate positions as learning opportunities and employ that indispensable character trait of loyalty to help bind the team together.

- Those who succeed as leaders are generally positive and realistic in their outlooks. That is, they are optimists who know that even if things do not always go their way that with enough conscientious effort and discipline, most problems will have a satisfactory outcome.

- Successful leaders are responsible—not perfect. They make mistakes, but they own up to them. They do not go about blaming others for their circumstances. They are accountable performers who are answerable for their own conduct, and because they are, then they are mindful of their consequences and they act accordingly. They are not prone to complain themselves and they avoid whiners, realizing that attitudes are very contagious. In short, they do not take out their personal disappointments and shortcomings on others.

- The best leaders realize that leadership is a long-term process and that process has many setbacks. Everyone

encounters them and it is how you deal with them that determines who is the best leader. Persistence, determination, patience, and a stubborn belief that you can succeed. A leader must have a vision or purpose greater than self gratification to persevere. Now I draw on personal experience, going way back to my ROTC summer camp over 20 years ago! Back then, they gave an award to whomever was considered the top cadet after the end of a few strenuous weeks. I remember this one fellow—aggressive, high profile, commanding quite a lot of attention in seminar and leadership exercises. He frankly looked to me like a shoo-in for top cadet award. Then came the awards banquet night. Obviously, the officers in charge of selecting the top cadet sensed a weakness in this individual which I could not see as just another cadet. When all was said and done, I understood why this guy was not much of a leader. Especially when I saw him later that night during the post-graduation party. Truth was, he was a whimpering, egotistical, self-pitying mess. He was in to win the #1 award for himself, and when he did not get the award, he fell apart. I doubt he ever succeeded as a leader. I never saw him again. He was not leadership material.

The truth is, you cannot tell a leader just by looking. They come in all sizes, shapes, and shades. But in the Air Force you get your chance because it is performance and endurance that counts. I have seen several excellent examples of this. In one particular case, a new Air Force member arrived at his first duty location just after being trained in his AFSC. Frankly, the guy was a bit shy, both in personal appearance and mannerisms. His contemporaries tended to be ungenerous in their characterization of him. I think the name "nerd" and "Gomer Pyle" come to mind. But that did not last. You see, he knew what he wanted to do. So he worked harder than the rest. He studied his manuals more. He got involved. The last time I saw this guy, he had a new image. He had the tools—his brain, and he had the talent—his perseverance. He had the guts not to fold just because he was not an instant success.

Finally, none of the above ingredients of leadership are relevant if you quit.

**L**t Col Moorhouse is commander of the 436th Comptroller Squadron, Dover AFB DE. He has a bachelor's degree in management from the Georgia Institute of Technology and a master's degree from Webster University. He is a 1980 graduate of SOS, graduate of ACSC by correspondence and the MAC Instructor Pilot Course. Prior to his present assignment he was the Comptroller of the 7276 ABG at Iraklion AS Crete. Col Moorhouse is a member of the Eagle Chapter of the AMSC.



## Personnel Still Do Not Understand the Government Charge/ATM Card Program

by Jerry Chandler

*I don't use the Diners Club card because if I am late on my payment they charge me interest. I don't use the Diners Club card because a late payment can hurt my credit rating.* These are a sampling of the twenty reasons given during a recent survey of Air Force personnel on several bases for not using the **Government Charge/ATM** card when traveling on official business. These reasons are based on erroneous information and rumors about the program that are widespread throughout the Air Force. By the way, the responses to these reasons are: there are no interest charges and there are no reports made that can impact the users credit ratings.

We are constantly striving to get the word to Air Force personnel at all levels, including commanders, to dispel rumors and misunderstandings about the "Diners Club Government Charge Card" program. Dedicated personnel in the Financial Management community throughout the Air Force have provided and continue to provide support for the program. We appreciate their support and encourage them to conduct briefings at commander's call on the bases to explain the program and give personnel an opportunity to express their concerns about the card. Through this type of face-to-face contact we can learn how the program is received, eliminate misunderstandings and be made aware of problems that need to be worked. Any initiatives that you feel will improve the dissemination of information relating to the **Government Charge Card** program is welcome.

SAF/FMPB has written a series of articles on the **Government Charge/ATM** card for distribution via the *Air Force News Service* to each base for inclusion in local base newspapers. The first article responded to

issues and questions that are constantly being raised about the **Diners Club** card; the second answered questions on why we have the card and when can the finance office pay an advance; the third discussed delinquency; and the fourth covered how to use the card. If your base newspaper did not run these articles, we will be glad to provide copies upon request. Please direct your requests to **Mr Chandler, SAF/FMPB, DSN 227-6410.**

We believe that all of you will agree that, if used properly, the charge/ATM card is a real people program since it insures that personnel traveling on official government business will have convenient access to sufficient funds to cover their expenses without using their own money. In addition, increasing the number of people who use the **Government Charge/ATM** card reduces travel advances and provides finance personnel more time to concentrate on prompt settlement of TDY vouchers thereby improving customer service to our personnel.

To illustrate the impact on finance offices—during the month of March 1993, there were almost 60,000 ATM cash advances for \$7.4 million and over 58,000 charges for \$12.4 million by Air Force personnel using the **Government Charge/ATM** card. This represents a sizable reduction in finance office voucher processing and provides a saving to the Government through enhanced cash management as a result of delayed disbursements. With a proper information program and support from commanders and supervisors at all levels, we can increase the usage of the charge/ATM card until only a few essential advances are paid by the finance offices.





# ACES HIGH



**MSgt Debra G. Nicholson**  
Budget Analyst  
Budget Operations, SSC (AFCC)  
Maxwell AFB, Gunter Annex, AL

**M**Sgt Nicholson, born at Turner AFB GA outside Albany, GA has traveled the globe, both as a *brat* and during her career. Her first assignment in the financial management career field was at Shu Lin Kou AS, Taiwan, in May 1976 as a paying and collecting technician and cashier. This assignment was cut short as a result of the United States recognition of mainland China, but she played an integral role in the closeout actions of the base.

In 1977, she was reassigned to the 3rd TFW, Clark AB, Philippines as a travel technician. While there, she was selected for promotion below-the-zone and was twice selected Squadron Airman of the Quarter. After a two-year stint at Clark, she was assigned to Brooks AFB TX, first as a travel technician, then as NCOIC, Travel Computations.

Sgt Nicholson left Brooks AFB in 1981 for Aviano AB, Italy, where she was Chief of Travel for three years. While there, she attended the USAFE NCO Leadership School

earning the Distinguished Graduate Award. She was also selected as NCO of the Quarter and the AC "Top Dollar of the Year." She was instrumental in setting up the Automated Travel Record Accounting System (ATRAS) in Italy.

In late 1984, Sgt Nicholson was assigned to the 1st TFW, Langley AFB VA. First assigned as NCOIC, SBSS in Materiel, she was responsible for the Aviation Management Accounting System (AMAS), local purchase and accounts receivable. After the mandatory one year cross utilization, she was reassigned as Chief of Travel. During this time she implemented a travel section charity, involved the section in the Special Olympics and received an "Excellent" UEI rating. She attended the TAC NCO Academy at Tyndall and earned the Distinguished Graduate Award.

In March 1988 Sgt Nicholson went to the *land of the rising Yen*—Yokota AB, Japan. Assigned as Chief of Paying and Collecting she was responsible for establishing the first cash custody account in the Air Force and coordinating the move of the Pacific Command cash central funding operation from Kadena AB Japan to Yokota AB Japan.

MSgt Nicholson assumed her current duties in April 1992 as budget analyst responsible for \$110 million annually.



**MSgt Gregory W. Woodson**  
Chief, Accounts Control  
81st Tactical Fighter Wing (USAFE)  
RAF Bentwaters, England

**M**Sgt Woodson is a native of Clairton, Pennsylvania and enlisted in the Air Force in August 1976. Upon completion of basic training, he attended accounting specialist technical training at Sheppard AFB TX.

After graduation, MSgt Woodson was assigned to Bergstrom AFB TX where he spent two years as a materiel local purchase technician.

In May 1979, MSgt Woodson was assigned to Clark AB, Philippines. He served two tours at Clark AB working as a medical/dental stock fund accounting technician.

MSgt Woodson was transferred to Carswell AFB TX in August 1982, where he was assigned Chief of Commercial Services. He turned the marginal section around, resulting in an "Excellent" rating from a UEI in 1983. He was then assigned as NCOIC of Accounts Control in January 1984. His efforts again resulted in an "Excellent" UEI in 1986. While at Carswell, MSgt Woodson attended the 8th Air Force Leadership School at Barksdale AFB LA.

In May 1986, MSgt Woodson was reassigned to HQ SAC, Directorate of Accounting and Finance, Offutt AFB NE as NCOIC of Commercial Services and Materiel. He

was responsible for implementing the Commercial Services Accounts Payable System (COMSAPS) throughout the command. He was once selected the HQSAC NCO of the Quarter, twice the HQ SAC Comptroller NCO of the Quarter, and once the HQ SAC Comptroller NCO of the Year. He was also the HQ SAC/AC nominee for the 12 Outstanding Airman of the Year Award in 1988. He attended the 8th Air Force NCO Academy and graduated as Flight Speech Champion.

In September 1990, MSgt Woodson arrived at his current duty location, RAF Bentwaters, England. His superior leadership contributed significantly to RAF Bentwaters' selection as the HQ USAFE Accounting and Finance Office of the Year for 1991. He was the 81st Tactical Fighter Wing NCO of the Quarter and the HQ USAFE Comptroller NCO of the Quarter for the third quarter of FY 91 and the 81st Comptroller Squadron NCO of the Year for 1991.

In May 1992, MSgt Woodson assumed control of the Accounts Control Section. As a result of his superior performance, he was selected as the 81st Tactical Fighter Wing Senior NCO of the Quarter 1992.

Despite an unusually large workload, MSgt Woodson received an Associates Degree from the Community College of the Air Force in 1987 and has completed two thirds of the Senior NCO Academy by correspondence.

MSgt Woodson is an active member of the ASMC. He is the type of strong leader needed in today's Air Force and is definitely ACES HIGH!





## NOTES FROM THE:

# Deputy Assistant Secretary, Budget

by Brig Gen A.D. Bunger

DSN 225-1875

**FY 93 O&M Update.** We are anticipating a unique and interesting year-end close-out. We have been awaiting major funding transfers from DBOF throughout the year. In addition, we are now awaiting final Congressional action on the Somalia Reprogramming and the Omnibus Reprogramming which includes funding for DLRs and SWA Operations. These actions will probably not be finalized until very late in the year; however, you require funding assistance now rather than payback at the end of the year. We plan to temporarily cash flow your DLR and SWA requirements from other centrally managed programs. As we get closer to the end of the year, the cash flow flexibility from these central programs begins to get very limited. Request your continued support as we attempt to juggle cash to cover requirements. Also, the last FY93 Execution Report, due in early August, is the key to any additional funding *late* in the year.

**FY94 Financial Plan (FinPlan) Update.** We are now in the second phase of the FY94 FinPlan process with the Global Reach-Global Power Teams assessing command inputs. The GR-GP Teams are reviewing your FinPlan from a mission perspective, insuring the mission funding is balanced to mission priorities across the Air Force. The GR-GP Team recommendations will be presented to the Operating Budget Review Group for review and the Air Force Council for approval. We expect FY94 to pose significant challenges. Nevertheless, the Chief has testified to Congress that O&M is his number one priority. As the backbone of readiness and sustainability, we will make every effort to ensure our forces are ready to fly and fight.

**FY94 Budget Enactment Process.** The FY94 Budget Enactment process is well underway. The Budget Resolution, passed by Congress in April, set the FY94 spending parameters for National Defense 050 at \$263.4B BA and \$277.0B OL. The Authorization and Appropriations Committees are currently holding hearings on the Defense Budget. Indications are that Congress plans to complete action on the President's Budget prior to October 1, 1993.

**FY95-99 Program Budget Submission (PBS).** A quick update on activities leading up to the President's Budget Submission. The only thing we know for sure is that this cycle will be different. The current focus is on the bottom up review which will be the basis for the Defense Planning Guidance (DPG) expected near the end of June. We anticipate direction to prepare a single Program Budget Submission (PBS) vice a separate Program Objective Memorandum (POM) and Budget Estimate Submission (BES). The PBS will most likely contain characteristics of both the POM and BES and will be due about 60 days after we receive the draft DPG. This timeline suggests that our best opportunity to influence outcome is now—during the bottom up review. There should be a chance for Service comments on the draft DPG, with only 30 days between the final DPG and the submission. This is obviously *unplowed ground* for all of us. We'll keep you posted as particulars become available.

**Acquisition Summer Review.** Plans are underway to integrate the results of the June Acquisition Budget Review into the summer POM/Budget exercise. FMBI staff and functional counterparts reviewed programs at Aeronautical System Center (ASC), Electronic System Center (ESC), and Space System Center (SSC) to track executability and program status.

**"M" Account Status.** FY93 is the last fiscal year for the "M" account. On September 30, 1993, all "M" account balances will be cancelled and related appropriations closed. This closure marks an end to an era of centralized financial resources previously used to source our prior year upward obligation adjustments and marks a beginning to an era of new fiscal challenges shared not only in the Comptroller community but within all Air Force financial managers, from the base resource advisor and program manager to the program executive officer and senior level leadership. Two significant events resulting from the cancellation of the "M" account drive changes to our business practices. *First, your current appropriation year program resources will be tapped for all payments related to cancelled obligation balances.* Cancellation of our obligations did not relieve us of our legal liability, and by law we must finance the payment for the liability from current year resources. Knowing this, managers should reassess the program procurement process with the goal to minimize cancelled year outlays that will impact current year program execution. *Second, contrary to popular belief, fiscal responsibility for the cancelled appropriation does not end with cancellation.* According to law (P.L. 101-510, Section 1553 (b)(1)), obligations and adjustments to obligations of the cancelled account are chargeable to current appropriations after verifying *bona fide* need and available resources existed in the original appropriation. Based on this legal control, record keeping must be maintained in the original appropriation/program accounts, even after cancellation, to validate solvency in the accounts until the last obligation is liquidated. This adds financial manager responsibility for program execution for the life of the liability. If sufficient funds are not available within the original appropriation, regardless of current year appropriation availability, an Antideficiency Act violation will occur. Congressional intent with P.L. 101-510 was to force agencies to (1) live within the means of funding as originally appropriated, and (2) add Congressional oversight and control; both of which are met with cancelled year fiscal responsibility. In order that we minimize the impact on current appropriation year program execution, maintain solvency within the original appropriations, and prevent Antideficiency Act violations, managers at all levels must be cognizant of the new appropriation life cycle. Cooperative spirit and education remain the key to good stewardship of Air Force resources. The Comptroller community has the responsibility to educate financial managers through resource management system training at all levels.





## NOTES FROM THE:

### *Deputy Assistant Secretary, Cost & Economics*

by Mr LeRoy T. Baseman

DSN 227-5311

**Acquisition Education and Training.** During the past few months, the Cost Estimating Standing Committee has been working closely with the Defense Acquisition University (DAU) to develop course requirements for acquisition certification for DoD cost personnel. DAU is an organization which works with consortium schools such as AFIT, and with functional boards to help implement the Defense Acquisition Workforce Improvement Act. DAU funds mandatory courses and provides the course information in their catalog. Cost Estimating is one of three tracks which will be listed under the Business, Cost Estimating, and Financial Management Functional Board in DoD 5000.52-M, "Career Development Program for Acquisition Personnel." Beginning in FY94 the course requirements will be as follows: Level I—Systems Acquisition Fundamentals course; a 3-week cost estimating course, currently being developed by the Army Logistics Management College (ALMC). Level II—Systems Acquisition Funds Management course; Contract Finance for Acquisition Managers course; a 3-week cost estimating course, currently being developed by AFIT; and a requirement to take at least 2 of the following courses: Cost/Risk Analysis; Economic Analysis; Software Cost Estimating; Selected Acquisition Report course; and Contractor Performance Measurement. An additional course or two may be added to this list during the next few months. Level III—There are currently no courses required for Level III; however, the Standing Committee recommends an advanced acquisition course be developed for all three tracks within the Business, Cost Estimating, and Financial Management career field. All course names and numbers and certified offerors (there can be more than one school offering the course) will be found in the new Defense Acquisition University catalog along with approved equivalent courses.

**The 27th Annual DoD Cost Analysis Symposium,** hosted by the Air Force, is scheduled for 7-10 September 1993 at the Xerox Training Center, Leesburg, VA. The theme is *Advancing the State of the Art in Cost Analysis*. Mr. John Dorsett (SAF/FMC-TD) is chairing the Planning Committee. In addition to the usual workshops it will include workshops on Functional Economic Analyses; Software Models; Risk Analysis Models; Automated Cost Models; O&S Models; and Cost & Operational Effectiveness Analyses (COEAs). This "hands-on" approach is designed to show the analyst how to put

theory into application. Workshops for presentation of papers are scheduled for: Innovative Estimating Techniques for Business Base Changes & Related Overhead Impacts; Incorporating Changing Technology into Current Databases and CERs (in areas such as composites, hypersonic speed, electronics, and ADP—how to incorporate into an estimate: decreasing cost of a stable technology level, improving technology with higher average piece costs and a lower total cost); New or Innovative Techniques in Parametric Cost Estimating; Engineering and Manufacturing Development Cost Estimating; Defense Business Operating Funds (DBOF) (in areas such as cost allocation in DBOF business management, FY94/95 base operating and support (BOS) incorporation into DBOF and affects on cost accumulation and rate structures, and estimating the cost of depot level reparable (DLRs) under DBOF for new and existing systems); O&S; and Costing Environmental Impacts. With your participation and support, this should be the best Cost Analysis Symposium. See you there.

**Component Cost Analysis Support (CCAS) Program.** In August 1992, the Air Force Cost Analysis Agency (AFCAA) was reorganized, given a new mission, and chartered to be the single Air Force organization to conduct independent Air Force Component Cost Analyses (CCAs) (formerly Independent Cost Estimates) in support of Major Defense Weapon Systems and Automated Information Systems acquisition milestone decisions and program reviews as directed by OSD and the Air Force Acquisition Executive.

In order to build the capability to perform CCAs and to improve existing methods, Col Ron Daigler, AFCAA Commander, initiated the CCA Support program in October 1992. The program consists of three efforts designed to improve the ability of AFCAA cost analysts to develop high quality CCAs in the most effective manner possible. The efforts are (1) a short-term data search of existing cost databases, models and tools from the Product Centers and from industry; (2) the use of in-house and contracted efforts to immediately improve cost estimating capability; and (3) the initiation of activities to secure a long-term task ordering contract to provide a means for continued database, model and tool improvement.

From the inputs from AFMC organizations and industry AFCAA analysts gained valuable insight into current methods and techniques that were immediately helpful in performing the initial CCAs.



The information also allowed the AFCAA to prioritize in-house and contracted efforts, and ensure that FY93 funds were used in the most effective manner. In November 1992, the AFCAA began to develop a plan for the second effort in the CCAS Program. AFCAA personnel developed and prioritized a list of CCAS tasks by defining shortcomings in databases, models, or tools in all mission areas. Several CCAS tasks were funded using this prioritized listing in FY93 with remaining CCAS tasks moving to FY94.

The FY93 and FY94 CCAS tasks emphasize the development of databases. This is due to the independent nature of the AFCAA mission. The requirement to be organizationally independent necessitates that AFCAA analysts seek out and employ cost estimating methods that differ from those used by the SPD. By focusing on the development of databases, AFCAA analysts can develop their own cost estimating relationships (CERs) and cost models and avoid using duplicate methods. Further, database development now will lead to the ability to fund the development of AFCAA-sponsored cost models and tools in the future if needed.

The FY93 and FY94 CCAS tasks are the basis for the AFCAA input to OSD Six-Year Cost Research Roadmap. They are also used to work with the US Army Cost and Economic Analysis Center (USACEAC) and the Naval Center for Cost Analysis (NCA) to develop joint tasks that avoid duplication and serve the needs of all three Services. Teams have been set up to review the efforts of each Service in common areas of interest.

Securing a contractual arrangement for CCAS is the final effort in the program and is critical to the program's lasting success. Currently, the AFCAA is investigating various acquisition strategies for a task ordering arrangement.

Overall, the Component Cost Analysis Support Program is already improving the cost estimating capability at the Air Force Cost Analysis Agency and providing a solid basis for a robust CCAS program in the future.

**SAF/FM-O "Sunsetting."** The Morale, Welfare, and Recreation (MWR) Financial Management Office (SAF/FM-O) was created in September 1990 at Randolph AFB, TX, to execute SAF/FM's financial oversight and policy responsibilities for nonappropriated fund (NAF) financial management. Because of Air Force organizational changes, we realigned the Financial Management Office's operations, effective 1 March, and FM-O has been deactivated. Certain NAF financial analysis and policy functions have been moved to the Pentagon, under the Directorate of Economics and Business Management (SAF/FMCE). Operational and procedural functions transferred to the Air Force Morale, Welfare, Recreation and Services Agency (AFMWRSA) at Randolph AFB. The staffs of AFMWRSA and SAF/FMCE are rapidly assimilating their newly realigned responsibilities.


**Appropriated Fund (APF) Support for Category A and B MWRS Activities.** In a 20 May 1993 letter to

ALMAJCOM/CVs, the Vice Chief of Staff established goals of 100% APF support to Category A (mission sustaining) and 50% support to Category B (community support) MWRS activities. These goals satisfy the intent of Congress that Cat A activities be fully supported with APF where authorized and Cat B activities be provided substantial APF support. The Vice Chief has directed MAJCOMs to "take aggressive action to achieve these goals NLT the end of FY94." Because no additional APFs will be available, MAJCOMs must reach these goals within existing resources. As you're well aware, accurate reporting of APF support is crucial. We must ensure all activities providing APF support to MWRS activities properly report that support through the **RCS:HAF-DPM(Q)7503 Report**. A new policy directive on APF support for MWRS and other NAFIs is currently being drafted and will include metrics for measuring our progress toward accomplishing these goals.

**NAF Financial Management Pamphlet.** We've completed a new "NAF Financial Management Pamphlet" that should be a valuable addition to the tool kit of installation FMs and their staffs. It will supplement the "MWR Financial Management Handbook" (October 1, 1990) and the training aids SAF/FM-O issued over the past several years. The pamphlet covers such topics as ratio analysis, financial statements, budget preparation and analysis, and internal control reviews. We'll be mailing it out to you as soon as we get it back from the printer.

**Functional Economic Analysis Workshop at DoD CAS.** Preparations are now underway for a "working" Functional Economic Analysis Workshop at the 27th Annual DoD Cost Analysis Symposium on 7-10 September. Three days will be devoted to discovering what functional economic analysis is, looking at the rules and regulations governing the preparation of functional economic analyses, stepping through the process for preparing the document, using available tools, and hearing about lessons learned in actual preparation. Each attendee will walk away with enough insight and documentation to know when and how to prepare a functional economic analysis. Make plans now to attend.

**Economic Analysis (EA) Workshop.** SAF/FMC will conduct an EA Workshop this summer if commands are interested. Similar workshops were held the past two years, and comments received were very favorable. SAF/FMCE is soliciting agenda inputs.

**Pending AF Instructions.** Several regulations will be reissued this summer or fall in Air Force Instruction format: **AFI 65-501** (Economic Analysis and Program Evaluation for Resource Management—former AFR 173-15) **AFI 65-502** (Economic Escalation—former AFR 173-2), **AFI 65-503** (USAF Cost and Planning Factors—former AFR 173-13), and **AFI 65-504** (Independent Review of Commercial Activity Cost Comparisons—former AFR 173-14). Publication of AFI 65-501 and 65-504 awaits the completion of their governing documents: **DODI 7041.3** for economic analysis and the AFI replacing AFR 26-1, Vol. I, for A-76 commercial activities. 





## NOTES FROM THE:

### *Deputy Assistant Secretary, Plans, Systems, and Analysis*

by Mr John J. Nethery

DSN 227-2905

#### **Disbursing and Paying Agent Handbook**

HQ USAFE/FM has put together a Disbursing and Paying Agent Handbook for use by FM personnel in deployed situations. This handbook has evolved from the Disbursing Agent Instruction guide developed some years ago. It will be forwarded for publication as an Air Force Pamphlet and made available through normal publication channels. This will be an excellent tool for use by deployed agents, the home station Financial Service Office, and Defense Accounting Office in supporting contingencies.

#### **DMRD 985, Business Management Education and Training (BMET)**

Under DMRD 985, four standing committees were created in the following areas: Comptrollership, Budget, Accounting and Finance, and Analysis. All of these standing committees have members from all the Services and have the charter to eliminate duplicative courses, identify alternative delivery modes of instruction, and identify and fix "gaps" in instruction. As one step in accomplishing this charter, the Comptrollership Standing Committee is working on creating three DoD "purple" professional financial management courses (basic, intermediate, and advanced). The curriculum for all three courses will be built by "joint" teams made up of subject matter experts from all the Services.

The **Basic Professional Financial Management Course**, will be the first course in this series to be developed. It will be available to new people in DoD financial management who will probably be taking it in addition to (and after) a basic level course in their functional specialty. The basic "pilot" course will be taught in October 1993 at the Army Finance School at Fort Benjamin Harrison by a joint staff of instructors. It is not known where the course will be taught on a permanent basis. It might be taught at more than one location (i.e., Fort Benjamin Harrison and Sheppard AFB) if the demand for it is great enough. Although the pilot course will be taught in October of this year, the

time it will take to acquire instructors, school quotas, and funding is expected to push final implementation out to at least FY95.

#### **Air Force Audit Followup Program**

Reducing costs and improving the effectiveness of Air Force operations are major goals of audit organizations. Through audit recommendations, auditors communicate ways to improve program operations. The primary mission of the Audit Followup office (SAF/FMPF) is to ensure management implements corrective actions. SAF/FMPF accomplishes this task by tracking closely the status of recommendations contained in Air Force-level reports until all agreed to management actions have been completed. Selective audit followup inquiries and reviews are also performed after audit recommendations are implemented to ensure the problem no longer exists. The Inspector General Act of 1978 requires the DoD (component services) to submit a semiannual report to the Congress that details the current status of all audit recommendations. The report specifically highlights the number of recommendations management implemented during the period and the resultant cost savings or benefits that were realized from this effort. In addition, the Act requires that we list all audit reports over 18-months old for which final action has not been completed. An explanation must also be provided as to why each report is still open.

During the 6-month period ending March 31, 1993, SAF/FMPF monitored and tracked 542 Air Force-level report recommendations. This resulted in closing 47 reports with realized monetary benefits or cost savings to the government of \$64.4 million. In addition, MAJCOM, FOA, and DRU followup focal points tracked over 1,668 installation-level audit reports. Their effort resulted in closing 912 reports with realized monetary benefits approximating \$50 million. Management's aggressive actions to correct problems identified in audit reports have again resulted in significant cost savings to the Air Force.



## NOTES FROM THE:

### *Auditor General of the Air Force*

by Mr Jackie R. Crawford

DSN 224-5626

Audits designed to assist Air Force managers in efficiently and effectively using resources have always been a top priority in the Audit Agency. We believe our services are especially important today, with Air Force managers facing a myriad of challenges such as budget and personnel cuts, base closures and realignments, and consolidation of functions. I would like to use this opportunity to reemphasize the Audit Agency's commitment to assisting managers at all levels, and to discuss efforts underway to improve our audit services.

I believe our efforts to implement TQM within the Audit Agency will help us improve our services. As we pursue quality initiatives, we will focus on our customers. Specifically, we will seek more customer feedback, more management input to our annual audit plans, pursue more "up front" management involvement in our audits, look for better ways to communicate audit results, and work to reduce redundancy and overlap in Air Force oversight.

Later this year, we plan to conduct surveys to get direct customer feedback on our audit services. These surveys will be focused on our key customers within the Secretariat, Air Staff, major commands, and installations. Although we must continue to fully comply with the Government Auditing Standards which include the requirement for audit independence, I believe customer input will be invaluable in helping us to improve our audit processes.

We will continue to seek potential audit subjects from our customers. For FY 93, we received 142 suggested audit topics from AF leadership (an increase of 149 percent over FY 92). Over half of these suggestions contributed to the planning of new centrally directed audit starts or to ongoing projects, aided issue development, or were used as possible back-up topics. Development of our FY 94 plan is underway and we have already received over 100 suggestions. I expect that we will once again show improvement in both the total number of suggestions received and the percent of these suggestions used in our audits.

As a technique to elicit more management involvement in our audits, I am encouraging our auditors and audit managers to offer briefings to key management officials after their audit surveys but before audit

application begins. The briefing will allow the auditors to share the approach they are planning, the data they expect to collect, and the potential recommendations they may develop. During the exchange, management will have the opportunity to suggest alternative approaches or provide other data that may be pertinent to the issues covered in the audit. Also, when the audit survey clearly shows the need for corrective action, this early briefing can provide management the opportunity to initiate action long before they receive a draft audit report. I am hopeful that these briefings will eliminate some of the mistrust that sometimes exists during audits. Further, this early interaction should lessen the likelihood of misunderstandings or disagreements at the end of the audits.

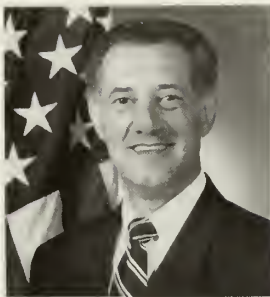
We are also exploring ways to better communicate audit results to our customers. We have formed a Process Action Team to reassess our formats and propose streamlining options for our installation-level audit reports. Another team is studying desktop publishing opportunities in order to enhance the presentations in our Air Force-level audit reports. We expect to rely heavily on customer feedback as we make adjustments in our report formats.

Through several forums, we are working hard to reduce redundancy and overlap in Air Force oversight. The Air Force Acquisition Oversight Coordination Board was established in January 1991 and is working well in integrating the acquisition reviews of the Air Force Audit Agency, the Air Force Inspection Agency, and the Air Force Materiel Command Inspector General. I am currently working with the SAF/IG to establish a similar coordination process for all functional areas. Further, we are also working with the DoD IG to establish a more effective coordination and integration process for all audit groups reviewing DoD functions.

As your new Auditor General, I am committed to assisting Air Force managers in meeting the very difficult challenges that exist today. In spite of the old joke that the two greatest liars in the world are the auditor who says "I am here to help you" and the manager who says "I am pleased to see you," I believe the Air Force can achieve significant benefits from the teamwork approach to the internal audit process.







## NOTES FROM THE:

# *Director, Defense Finance and Accounting Service—Denver Center*

by Mr John S. Nabil

DSN 926-7461

**Network Assistance Teams.** The Network Assistance Teams (NATs) were formed to provide staffing assistance and training to the Finance & Accounting network, the newly formed Defense Accounting Offices (DAOs), bases that are closing, and customer service organizations. Since their inception in Sep 92, 73 NAT associates (civilian and military) have dedicated over 4900 staff days at 35 separate locations helping offices get through a short term problem. We have over 500 military and civilian vacancies throughout the DAO network with basically the same job, but with no personnel to fill them. The Voluntary Separation Incentive (VSI)/Special Separation Benefit (SSB) program for the military, along with our civilian associates who took early retirements or other jobs on base, vastly depleted our experience base. These vacancies and lack of experience are resulting in workload backlogs and possible late or inaccurate reports. Several avenues are used to identify locations needing assistance: (1) management indicators tracking the health of a DAO may reveal some adverse trends due to staffing shortages or lack of experience; (2) deputates/directorates in DFAS-DE identify DAOs that are experiencing problems; and (3) DAOs or their respective MAJCOMs request help. Currently, most NAT members are TDY for several months, return for a couple of weeks and are off again to another location for several months. We have had some associates TDY for over four months and several who have been TDY for nearly six months to the same location. For the most part, the NAT members truly enjoy their job and find it a very rewarding experience, even though they work long and hard hours, and are separated from their families. They have the opportunity to train and share their highly detailed technical experience with the office experiencing problems, show how a particular system should work, and watch the morale and attitude of the office improve as they start to understand and gain experience. Most of the time it is a snowballing effect—as people gain knowledge and understanding, they take pride in their work and the final product just keeps getting better. NAT members are also available for contingencies such as a national disaster. When Homestead AFB was hit by Hurricane Andrew, all recoverable accounting records were moved to MacDill AFB and the account was reconstituted. We have had up to four NAT members working next to their AF counterparts on the Homestead account and we will stay on location until the account can be closed or merged with the MacDill account.

**The Defense Debt Management System.** As a result of the ongoing consolidation efforts within the DoD, the concept of combining the five debt collection systems operated at

various DFAS centers into a single, coordinated and more efficient effort, is becoming a reality.

After exhaustive comparison of the systems in use by the various centers, the Air Force Departmental Accounts Receivable System was selected for use DFAS-wide. The system was renamed the Defense Debt Management System (DDMS). DDMS utilizes the Integrated Database Management System (IDMS) language, and is installed on the AMDAHL main computer at the Denver Center. The DDMS system has permitted the Denver Center to maintain a steady increase in individual out-of-service delinquent debt collection effectiveness since 1987.

Implementation will be in phases. The first major milestone was conversion of the Columbus Center in Aug 92. This was followed by the Kansas City Center in Dec, and the Cleveland Center in Apr 93. The Indianapolis Center will be operational by Oct 29, 93.

Inclusion of the four additional databases and related processing is expected to provide the other DFAS Centers with a similar increase in effectiveness without a corresponding increase in manpower, and can be accomplished with very little impact on processing facilities and time requirements.

DFAS-DE will continue to operate and maintain the system. The other four DFAS centers will operate through telecommunication links, and the system will be expanded to include contractor debt. The addition of delinquent commercial contractor debts to the DDMS system will be complete by Dec 93 and will be operated by the Columbus Center.

DDMS provides on-line processing of debt cases utilizing automated files. Routine activity such as debt notification and progressive notification is handled by the program without the need for manual intervention. Normal collection steps, such as referral to credit bureaus and collection agencies are handled by the system at prescribed time intervals based on programmatic analysis of the case files. The system provides centralized automated processing of payments by debtors, utilizing a Treasury Lock Box, which significantly reduces the potential for misapplication of funds received and ensures the distribution of such funds to the proper appropriations based on debt type, source, age, amounts of interest and penalties.

With the standardization and centralization of DoD debt management operations, the Federal Government has entered a new era in the ongoing effort to collect debts owed the government by both individuals and corporate customers. DDMS is also being marketed to other DoD agencies and in the future, possibly to other Federal agencies.



## NOTES FROM THE:

### *Chief for Enlisted Matters*

by CMSgt Marvin D. Calhoun

DSN224-5437

#### **Career Field Education and Training Plan (CFETP)**

The CFETP is the Air Force's core training document that identifies life-cycle training/education requirements, training support resources, and minimum core task requirements for every specialty. CFETPs will consist of two parts:

##### **Part 1 (Career Field Information)**

Preface, Abbreviations/Terms Explained  
Section A—General Information  
Section B—Career Progression Information  
Section C—Skill Level Training Defined  
Section D—Resource Constraints

##### **Part II (Training Standards)**

Section A—Specialty Training Standard  
Section B—Course Objective List/Training Standards  
Section C—Other OJT Support Materials  
Section D—Training Course Index  
Section E—MAJCOM Unique Requirements

In March 1993 we held a workshop at Sheppard AFB TX to develop strawman CFETPs for 672XX and 674XX AFSCs. This workshop was the first step in preparing for our Utilization and Training Workshops (U&TWs) which will be conducted during FY 94. We are in the process of making minor corrections and adding missing data to the CFETPs.

The next step will be to forward the strawman CFETPs to the schoolhouse. The schoolhouse is responsible for putting the CFETPs in the acceptable format and distributing the CFETPs to the MAJCOMs. Distribution of the CFETPs to the MAJCOMs occurred in late June 1993.

MAJCOMs will have at least 60 days to solicit base level inputs, and forward a consolidated input

to SAF/FMPC. After all inputs are received, the CFETPs will be put in final draft form and U&TW workshops will be scheduled. Although some commands did not get a chance to participate in the initial workshop, all commands will be invited to participate in the U&TW workshops.

#### **New Air Force Specialty Codes (AFSCs)**

Effective November 1, 1993, we will get new AFSCs. The new AFSCs for the Financial Management community are as follows:

<u>OLD</u>	<u>NEW</u>
672X1	6F0X1
672X2	6F0X2
67273	6F070
67299	6F090
67200	6F000
674X0	6F1X1
67400	6F100

The first digit of the new AFSC identifies the functional area an individual works in (e.g., 6 represents the Acquisition and Financial Management functional area). The letter F denotes Financial Management. The third digit designates a particular area within the Financial Management community. Fourth digit is the person's skill level, such as a 3, 5, or 7 as is used today. The last digit provides more specific details about the specialty. Prefixes and suffixes to specialty codes will remain the same under the new system. Basically, there is nothing to do but to be aware of the pending change.

Although we have the same number of AFSCs, the overall restructuring of all AFSCs will reduce about 10 percent of the enlisted AFSCs. As the Air Force continues career path reviews in the enlisted arena, we will no doubt see the number of AFSCs decrease. Presently, we do not anticipate any changes in the number of our AFSCs. However, remember there are no guarantees in this fast pace environment we live in.







## NOTES FROM THE:

# *Professional Military Comptroller School*

by Major Daniel Dunaway

DSN 493-6656

### Health and Fitness: Why Ask Why!

A carefully balanced curriculum including lectures, seminars, student presentations, and electives makes the Professional Military Comptroller School (PMCS) more than just a course—it's a holistic experience. The PMCS curriculum is comprised of ten blocks of instruction. One of these blocks is devoted to health and fitness.



We accomplish our objective by inviting a number of experts in the area of health and fitness to speak. We also provide the students with some optional laboratory assessments. Finally, we have designed a progressive aerobic personal fitness program and a number of organized athletic activities for the students to participate in while they are here. Here are examples of what we offer in these areas.

#### Expert Speakers

You may be asking, why is health and fitness part of the curriculum at the PMCS? Well, within the DoD Financial Management community, people are most important and we must do everything we can to preserve this precious resource. How do we ensure our people are ready and able to accomplish added responsibilities with fewer resources (human and otherwise)? One proven way is through educating them in good health and fitness which are vital to the general well-being of DoD Financial Management personnel. Therefore, PMCS cannot afford to pass up offering our students a viable health and fitness program, and to actively encourage them to participate. Health and fitness at PMCS is a dynamic and comprehensive program which is continuously improved and updated to reflect the most current information. Specifically, our primary objective is for students to understand and value the importance of fitness and its relationship to total wellness; the outcome being a sense of well-being, improved mental efficiency and heightened productivity.

**Lt Col Bill Curran**, a Physician Assistant and Chief of Health Assessments at the Air War College, speaks on Heart Attack Risk Awareness. In his lecture he describes the potential effects of heart attack risk factors on life span and productivity. He also speaks on Total Fitness Through Nutrition. In this lecture he summarizes the relationship between nutrition and cardiovascular disease. **Mrs Kim Sport**, the Air University Wellness Director, speaks on the fundamentals of exercise and how to safely start an exercise program. **Dr Ross Hart**, the Associate Commissioner for the Alabama Department of Mental Health, talks on Identifying/Coping with Stress. Finally, **Col Charles Kaysing**, the Commandant of PMCS, shares his personal experiences and views on Type A Behavior with the students.

## Optional Health Assessments

We offer a number of optional health and wellness evaluations throughout the six week course. Cholesterol analysis is the cornerstone of the *Assessment* phase. This analysis informs students of their total cholesterol (TC), high-density lipoprotein (HDL), triglycerides, and TC/HDL ratio. The information from this blood analysis is considered the single most important noninvasive factor in predicting the risk of cardiovascular disease. Since high blood pressure is directly related to cardiovascular disease, we offer blood pressure screening to PMCS students. Most people are unaware of hypertension (high blood pressure) because there are no overt symptoms. Each class, two to four students are identified as having dangerously high blood pressure and are encouraged to seek medical attention. As a result of this analysis, a number of students' lives have probably been prolonged if not saved. Finally, PMCS offers body composition analysis to students which is conducted by Mrs Sport. Using skin-fold calipers, and selected measurements of the waist, hip and neck, body fat analysis can be calculated. Current research has shown that excessive body fat has adverse effects on health. Obesity is clearly associated with hypertension, diabetes, elevated cholesterol levels, muscle and joint problems. Mrs Sport provides students with information on how to safely lower their body fat.

## Personal Fitness and Group Athletic Programs

During the six weeks, students are encouraged to participate in a progressive aerobic exercise program. Dr Kenneth Cooper, one of the leading authorities on aerobic exercise, developed this aerobic exercise program. The program requires participants to aerobically exercise for a minimum of 20 minutes three times a week. Each week, participants are encouraged to increase their minutes of aerobic exercise to a predetermined safe level. Also, PMCS students participate in organized athletic activities which include

bowling, volleyball, fitness walks and softball. These athletic events promote not only physical fitness, but also encourage group dynamics and problem solving as a group.

The Health and Fitness block of instruction is a very important part of the PMCS experience. The program offers a comprehensive blueprint to assess and analyze a student's health, fitness, and lifestyle. The program also offers the means and resources to effect meaningful, productive changes where needed or desired. End of Course Critiques always support the importance and benefits of this discipline. Here is one example of the many positive comments we received from former students:

*The PMCS Health and Fitness program has significantly improved the quality of my life, and has probably added years to my life by teaching me how to: eat properly, realistically lose weight, establish a personal aerobic exercise program, and reduce stress.*

Good health and fitness is a life-long journey, not a destination. We are committed to motivate, educate, and challenge students in the area of health and fitness. The PMCS faculty is dedicated to enhancing the performance of the mind and body in the demanding environment we as leaders and managers are currently facing. Through our Health and Fitness block we strive to maximize both one's performance and health.







## NOTES FROM THE:

# Standard Systems Center

by Mr Pat Foley

DSN 596-4181

### Defense Management Report Decision (DMRD) 910

The software and documentation for the Accounting and Finance Office Consolidation (DMRD 910) is scheduled for Air Force implementation later this year. Fifteen Financial Management and Comptroller Systems are being released to provide the processing capability for a Consolidated Accounting and Finance Office (CAFO). The General Accounting and Finance System (BQ), Integrated Accounts Payable System (IAPS), Integrated Paying and Collecting System (IPC), Base Accounts Receivable System (BARS), Air Force Standard Civilian Automated Pay System (AFSCAPS), USAF Standard Base Supply System (A&F Portion), Standard Materiel Accounting System (SMAS), Medical Materiel Accounting System (MMAS) and the Automated Travel Record Accounting System (ATRAS) are the major systems being released for DMRD 910. Operational site testing began in May 93 at Offutt AFB and Jun 93 at Shaw AFB. Even though the full capabilities for DMRD 910 will be available in the release, the software will continue to support single base A&F processing in the CONUS. The DMRD 910 CAFO processing concept will be implemented in PACAF with the initial release and in HQ USAFE in Nov 93. Implementation in the CONUS will follow the DFAS—Denver Center DMRD 910 Project Management Office schedule which begins in Mar 94. The functional requirements for DMRD 910 will include an increase in the security, extended available processing time, streamlined interfaces, simplified input, accelerated reporting, and more automated reconciliation and balancing features.

#### Interface Control Ledger

One of the many concepts unique to the consolidation of accounting and finance operations under DMRD 910 is the need to assist Consolidated Accounting and Finance Office (CAFO) personnel in monitoring an expected profusion of system interface files exchanged among more than 25 comptroller systems as well as over 50 systems supporting other functional areas. Based on current projections, a fully configured CAFO servicing up to 17 bases and monitoring all comptroller systems can expect to see more than 2,200 file interfaces on a typical day and up to 3,400 file interfaces on a peak day. The CAFO environment simply will become too complex to monitor system interfaces with current manual tracking procedures. Therefore, we are developing a new

automated data system, called the Interface Control Ledger (ICL), that will automate the tracking of all interface files. Although CAFO personnel will be the ICL's primary user, Finance Service Office (FSO) personnel at each base also will benefit from using certain ICL features, even before all CAFOs are established and fully configured. The ICL will account for all CAFO-monitored interfaces and provide an on-line display of the current status of each interface file, including whether the file was created, sent, received, or processed. It will initiate automatic tracer requests for missing files, provide user capability to modify tracking information, and incorporate automated job controller and run stream scheduling functions. We plan to begin an operational test of the ICL in either USAFE or PACAF in Oct 93, to be followed by worldwide release in Feb 94.

#### Air Force Time and Attendance System

The Air Force Time and Attendance System (AFTAS) will replace the currently used time sheets and optical mark readers (OMRs) for collecting time and attendance input at most bases. The reasons for replacing the existing time and attendance system are twofold: the OMRs are getting old and without a renegotiated extension that could prove costly—the maintenance contract expires at the end of FY 94. AFTAS, a PC-based system that will be directly accessed by timekeepers, will replace the paper time sheets with an electronic file. The file can be transferred to the Civilian Pay Office through a local area network (LAN) or can be delivered in person. Built-in system edits in AFTAS will save many manhours for the already short-handed Civilian Pay Offices. Pay Office personnel will be able to process the time and attendance files at any time without having to remain on call to correct errors. The Air Force District of Washington (AFDW), where AFTAS originally was developed, has been successfully using AFTAS for quite a while. Several other selected sites have been using an alternative PC-based prototype system maintained by DFAS-DE, called the Standard Time and Attendance Reporting System (STARS). DFAS intends to allow those sites already using STARS the option to either continue using STARS or convert to AFTAS; all other sites will be requested to adopt AFTAS. We are in the process of updating AFTAS to meet Air Force standards and will make it available to all sites for implementation later this year.





## NOTES FROM THE:

### *Comptroller Training Flight* SHEPPARD TRAINING CENTER

Maj Gary L. Phillips, Commander

DSN 736-5486

#### *If You Think Training is Expensive—Try IGNORANCE!*

by Capt Phil Noe

The above title is a quote I read not long ago, but unfortunately I can't remember who said it. Nevertheless, when I read it, my perspective of why *your* "Schoolhouse" needs to stay at the front of innovation rings clear. We, at the schoolhouse, are here for only one reason—to provide the field with graduates trained in the knowledge and performance areas needed by you, our customer. No, this isn't going to be an article on Quality Air Force—we already have enough qualified experts writing on that topic. This is an article about how you can ensure that the people who go through the schoolhouse come out with the training you, the supervisor, require.

Everyone knows our training "contract" with the field for most enlisted courses is the Specialty Training Standard (STS). Courses not covered by an STS have a Course Training Standard (CTS) as their training "contract." Do you know how the STS and CTS are developed and who develops them? The simple answer is *you* do, or at least the representative from your MAJCOM, agency, or the Secretariat does. The schoolhouse hosts what is called a Utilization and Training Workshop (U&TW) to develop new or revised STS and CTS contracts. This system depends on each agency sending individuals who are "in tune" with the field's needs. The best candidates are usually base-level managers who work with the graduates the schoolhouse produces. There's something to be said for utilizing people with a vested interest in the training decisions that are made.

This process is not as easy as it sounds. Even though the Comptroller career field has made great strides with standardized automated systems such as MICROBAS, CBAS, IATS, IAPS, etc., we still have many command-unique requirements. The extent to which these *uniques* are used throughout the career field will determine whether they warrant teaching in the ATC classroom.

There is a source of information available to assist in determining how many people in the field are accomplishing a specific task. It's called a job inventory and is completed every five to six years. It is a compilation of surveys conducted from across the spectrum of

Comptroller community personnel. This helps eliminate any bias that picking just a few individuals to attend the U&TW might introduce to the STS/CTS development process. In statistics we would call this a skewed sample distribution—sorry, I just can't help teaching!

This survey data can have its drawbacks. In a dynamic career field like ours, the older the data becomes, the less pertinent it is to our training needs. That's why ATC conducts graduate surveys. These surveys are in the form of both questionnaires and personal interviews. Many of you have probably seen these surveys. Hopefully when you completed them, you added the comments needed to ensure proper training will be provided.

The schoolhouse personnel attend the U&TW to assist the workshop members and act as advisors. When the workshop determines a training need, our job is to determine what our capabilities are to support that training need, and if any additional resources will be required to make the STS or CTS become a reality in the classroom. This isn't always easy. If it means adding time to the course, it goes into the arena of infinite requirements chasing finite dollars. Usually a trade-off has to be made. Often, it comes down to the continuing theme in our career field—prioritization of requirements.


The end result of this workshop should be to provide students with the skill and knowledge required for entry into or continuation in the Comptroller career field in the most efficient manner possible. So ask yourself, "Am I satisfied with the training my workers are getting? Am I eliminating the ignorance people have about my training needs?"

If the answer to these questions is **NO**, you need to become part of the process. Let us know what you need. Call the schoolhouse at the DSN number above or the training HOTLINE at DSN 736-5236. If you prefer to write, you can send your comments to:

361 TCHTS/TTGBF (Stop 40)

511 Ninth Avenue, Suite 2

Sheppard AFB TX 76311-2338

With your help, we can give our people the training they need and eliminate the price of ignorance. 



## NOTES FROM THE:

# Comptroller Officer Assignments Section

by Maj Tony Levy

DSN 487-5031

We're pleased to introduce the newest addition to the assignment team, **Captain Bruce Biser**. Bruce comes to us from Bitburg AB, Germany, where he was an executive officer to the wing commander and chief of the budget branch. Prior to that he was the chief of budget at Greenham Common and a management analysis officer at Ramstein AB and Seymour-Johnson AFB. Bruce will be responsible for all financial management and comptroller assignments, except AFMC, USAFE, Air Staff, joint agency (DFAS, DLA, SOCOM, etc.) and AFIT—I'll be your focal point for these areas. Maj Chris Domangue will continue to serve as Chief of Financial/Contracting/Scientific Officer Assignments until his departure this summer.

### AFIT Opportunities

Our Cost Graduate Masters Program is alive and well, offering the opportunity to earn your degree *in residence* at Wright-Patterson AFB Ohio. This 16-month program, starts in May of each year and graduates in September of the following year, and is an excellent way to earn a graduate degree with direct application to the comptroller field. Eligibles must first have an academic evaluation by the AFIT Registrar; have a GPA of 2.5 or better (most need 2.8 to be competitive); minimum GRE scores of 1000 or GMAT score of 500; and an outstanding military record. AFIT accepts volunteers only—if you're interested, update your **Form 90**, and send it in and keep an eye on the Electronic Bulletin Board. The selection process begins this summer.

### AFIT Related Programs

**National Defense Fellows.** About 15 field grade officers are selected annually for a one-year tour of

study at selected civilian study centers concerned with military strategy. Minimum requirements include: being a major (major select) or lieutenant colonel, masters degree, outstanding Air Force record, and available for reassignment during the summer. Applications are usually due to AFMPC around 1 August of each year.

**White House Fellows:** This is not an Air Force Program but is supported by the Air Force. Information brochures are available through the President's Commission on White House Fellows, 712 Jackson Place, NW, Washington, D.C. 20503.

**Olmsted Scholar Program.** This is a scholarship program to study at an overseas university for two years, preferred areas of study are in the social sciences, political science, or international affairs. Each year two USAFA graduates and one ROTC/OTS graduate are selected. To be eligible you must be a regular officer with 3-10 years TAFMS. A minimum GPA of 3.0; GRE scores of 550 on each portion (verbal and quantitative); and 110 on the Defense Language Aptitude Battery. Volunteers must apply by November of each year and final selections are made in April of each year by the Olmsted Foundation.

Also, the Education With Industry (EWI) Board meets continuously from June through December to select approximately 99 officers. We'll advertise the application dates on the Electronic Bulletin Board. There are many other programs which we just don't have room to discuss in this article. These programs are discussed in detail in **AFR 53-18** and **36-19**. If you need additional information please give us a call—we'll be happy to point you in the right direction. Remember, education is one of the most important keys to success!

# PROMOTIONS



Colonel Brian Carroll  
ANG Advisor, SAF/FMBMP



Colonel Charles F. Latzke  
Nellis AFB /FM



Colonel Andrew Zeck  
Reserve Forces Advisor, DFAS-HQ/C

Col Francis Templon, ANGRC/FM, Andrews AFB MD (No Photo Available)

## Air Force Audit Agency

Allen, Earl L., to GS-12; Ramstein  
Ames, Tony M., to GS-12; Davis Monthan  
Angell, Lynn B., to GM-13; Norton/FSO  
Arrington, Kenneth M., to GM-13; WPAFB/QLS  
Arsenault, Robert H., to GS-12; Los Angeles  
Barahona, Harmondio L., to GM-13; WPAFB/QLW  
Betha, Evelyn, to GM-13; Arlington/FD  
Branch, Patricia E., to GM-13; Tinker  
Brumbaugh, Roger N., to GM-13; WPAFB/QLP  
Calverley, Mary Ann, to GS-12; Randolph  
Coker, Sandra J., to GS-12; Dyess  
Cole, Dallas H., to GM-14; Langley/FDE  
Edwards, Delores E., to GM-13; WPAFB/QLM  
Elkinton, Timothy L., to Capt; Hanscom  
Ferren, Reed B., to GS-12; Osan  
Franke, Cynthia A., to GS-12; Peterson  
Gaddy, Phillip, to GM-14; Pentagon/QLZ  
Gillies, Chad A., to GM-13; Norton/FSO  
Iverson, Kevin J., to GM-13; Griffiss  
Knapp, John F., to GM-13; Offutt  
Kirchgessner, Edwin J., to GS-12; McConnell  
Kittell, Christopher, to GS-12; Scott  
Kronsted, Paul W., to GM-13; Norton/FSO  
Lee, James M., to GS-12; Little Rock  
Marshall, Jacquelyn T., to MSgt; Arlington/IM  
Muniz, Cherie M., to GM-13; Norton/FSO  
Odle, David K. to GS-12; Hill  
Otero, Raoul W., to GM-13; Norton/FSO  
Pellegrino, Dominick E., to Maj; Pentagon/FM  
Perry, Anne K., to GS-12; Maxwell  
Phillips, Delmus D., to GM-14; WPAFB/QLF  
Pinchard, Carolyn J., to GS-12; Maxwell  
Schmid, Isabel S., to GS-12; Mt Home  
Telles, Vickie H., to GS-12; Robins  
**Air Force Communications Command**  
Harbison, Sandra J., to GS-12; AFTCO/FMB  
Schafer, Todd L., to GS-12; USTRANSCOM/TCJ8-D

## Air Combat Command

Coleman, William F., to SMS, Whiteman/FP  
Jenkins, Garey, to MSgt; Langley/FS  
Magdangal, Rey D., to MSgt; Luke/FMF

Meyer, Timothy J., to MSgt; Ellsworth/FMA  
Palma, Bayani P., to MSgt; Whiteman/FMA  
Shaw, Randall D., to MSgt; Bergstrom/FM

## Air Force Space Command

Carrubba, M. Cay, to GS-12; Patrick/FMAP  
Ruess, David, to 1Lt; Peterson/FM  
White, Roy C., to SMS; Patrick/FMFO  
Windschitl, Tina, to GS-12; Patrick/FMAB

## Air Mobility Command

Agnew, Roseann, to GS-12; HQ AMC/FMIB  
Campbell, Frank, to MSgt; Charleston/FMFP  
Evans, John C., to GS-11; HQ AMC/FMIB  
Forbes, Dawn M., to MSgt; HQ AMC/FMF  
Fors, Steven C., to SMS; Scott/DAO-DE/FP  
Gruberman, Samuel, to GS-13; USTRANSCOM

Knutti, William W., to MSgt; 89 AW/FMAB  
Lehman, Lauri N., to GS-12; USTRANSCOM  
McNitt, C. Fred, to GM-13; HQ AMC/FMAOM  
Olsen, Royce, to MSgt; Charleston/FMFS  
Remaklus, Daniel L., to MSgt; HQ AMC/FMAP

Schubert, Karen, to GS-11; HQ AMC/FMIB  
Silas, Donna, to GS-12; 89 AW/FMA  
Strobel, Joann, to SMS; HQ AMC/FMAB  
Wilson, John B., to SMS; HQ AMC/FMAE

## Air Education Training Command

Davis, John P., to LTC; Keesler/FM  
Currier, David M., to SMS; Reese/FMFPM  
Klinge, Jessie L., to GM-14; HQ ATC/FMAS  
Pelky, Cindy L., to GM-13; Lackland/DAO-DE/LKF  
Riddle, Beverly, to GS-12; HQ ATC/FMATF

## Air Force Reserve

Craig, Gary L., to GS-11; HQ AFRES/FMPO  
Javins, Mary, to GM-13; 926 FG/FM  
Johnson, Joe L., to GS-11; HQ AFRES/FMPO  
Long, Melissa A., to GS-12; HQ AFRES/FMPP  
Mills, Judith L., to GS-11; HQ AFRES/FMPO  
Pavlov, Jean, to GS-12; 913 AG/FMA

## Air National Guard

Hammond, Alex, to LTC; 152RMS/FM  
Livingston, Brad, to LTC; 120RMS/FM  
McDonald, Leroy, to LTC; 136 AW/FM  
Powell, Renee, to SMS; 163RMS/FM  
Warren, Charles, to LTC; ANGRC/FMF

## SAF Financial Management/Comptroller

Davis, Lynn C., to GS-13; SAF/FMCCR  
Hardy, Linda, to LTC; SAF/FMBIS  
Holmes, Todd, to LTC; SAF/FMBOI  
Lang, Susan E., to Maj; SAF/FMBOS  
McCauley, Marilyn S., to GM-14; SAF/FMCCR

Myer, Suzanne C., to GS-11; SAF/FMCCR  
Spinner, Paula C., to GS-14; SAF/FMCEE  
Sutton, Gwen, to GS-11; SAF/FMCCR  
Tucker, Sharon, to GS-12; SAF/FMBIS

## DFAS—Denver Center

Baskin, Michael O., to GM-14; DFAS-DE/DGM  
Christensen, J. Mark, to GM-13; DFAS-DE/DGG  
Evans, Larry D., to CMS; DFAS-DE/ANBL  
Faiks, Walter A. Jr., to GM-13; DFAS-DE/MC  
Fisher, James R., to GM-13; DFAS-DE/DGG  
Frederick, Connie, to GS-12; DFAS-DE/ADAS  
Hada, Richard S., to GM-14; DFAS-DE/FJG  
Hammond, Shelba J., to GS-12; DFAS-DE/FRAA  
Hardesty, Stephen M., to GS-12; DFAS-DE/FJCC  
Howell, Carolyn T., to GM-14; DFAS-DE/DGC  
Lewis, Jacquelyn D., to GS-12; DFAS-DE/CFB  
Martini, Phillip J., to GM-13; DFAS-DE/DGG  
Murdock, Wilbon Jr., to SMS; DFAS-DE/HMQ  
Murgel, Frank M., to GS-12; DFAS-DE/FJGC  
Rivard, Brenda L., to GS-12; DFAS-DE/CFB  
Roberts, Susan L., to GS-12; DFAS-DE/H  
Staeb, Thomas C., to GM-13; DFAS-DE/HQ  
Steele, Joe D., to GM-13; DFAS-DE/MP  
Stone, Nancy L., to GS-12; DFAS-DE/FYSC  
Stornelli, Linda K.R., to GM-14; DFAS-DE/DGM  
Thompson, Dian M., to GS-12; DFAS-DE/CFB  
Whitefield, Regina L., to GS-12; DFAS-DE/HQ



# RETIREMENTS



Col Burrell



Col Kaysing



Col Kennedy



Col Marlow

Colonel Steve K. Burrell was Assistant Auditor General (Resource Management) and Commander, Air Force Audit Agency, Washington D.C. (30 years of service).

Colonel Charles J. Kaysing was the Commandant of the Professional Military Comptroller School, Maxwell AFB AL (30 years of service).

Colonel Fred G. Kennedy, Jr., was the Director, Financial Management and Comptroller, United States Air Force Academy, Colorado Springs CO (30 years of service).

Colonel Robert T. Marlow, was the Military Assistant to the Assistant Secretary of the Air Force for Financial Management and Comptroller (over 23 years service).

## Air Force Audit Agency

Alsop, Bruce T., Capt; Randolph/FDW  
Harborth, Nelson L., LTC; Kelly/QLA  
Holder, James R., GS-12; Castle  
Jordan, Hal W., LTC; Norton/FS  
Jordan, Selmer R., GM-13; Offutt  
Pollard, Henry P., MSgt; WPAFB/QL  
Racca, Wilvin W., Jr., Maj; Kelly  
Tull, Ralph W., GM-14; Langley/FDE

## Air Combat Command

Christopher, Jack L. CMS; Nellis/FM  
Dumond, Philip L., MSgt; Holloman/  
FMF  
Gauthier, Spencer C., MSgt;  
Holloman/DAO-DE  
Glomb, Rosemary F., TSgt; Offutt/  
FMFT  
Henson, James K., SMS; Pope/FM  
Hilton, Lyles Jr., MSgt; MacDill/FV  
MacLean, Gene, GS-9; Mt Home/  
FMFM  
Martin, Kenneth, GS-9; Ellsworth/  
FMFO  
McManigal, Bonnie, GS-9; Ellsworth/  
FM  
Orbison, Debbie, SSgt; Langley/FM  
Price, Leonora M., GS-12; Holloman/  
DAO  
Ruff, Richard H., MSgt; Offutt/FMFT  
Struss, Samuel, SMS; Grand Forks/  
FMF  
Tranter, Richard, MSgt; Langley/  
FMFT  
Trantham, Janet, TSgt; F.E. Warren/  
DAO/FS  
Wiechman, Robert L., MSgt; Offutt/  
FMA  
Witherell, James H., MSgt; Offutt/FA

## Air Force Space Command

Hryczyn, John, TSgt; Peterson/FM

Schorr, William, TSgt; Peterson/FM

## Air Mobility Command

Conley, Howard E. MSgt; Grissom/  
FMF  
Cravens, Mickey O., GS-12; Little  
Rock/DAO-DE/F  
Duncan, Patricia L., MSgt; HQ AMC/  
FME  
Edgington, Michael D., MSgt; HQ  
AMC/FMF  
Ellsworth, Wendell L., Jr., MSgt;  
Malmstrom/FMFP  
Rieth, John E. Jr., SMS; Charleston/  
FMFT  
Shade, Charles A., SSgt; Grissom/  
FMFT  
Southerland, Andrew A., SMS; HQ  
AMC/FMF

## Air Education and Training Command

Blake, Edward R., SSgt; Lackland/  
FMFPT  
Campbell, Douglas F., CMS;  
Lackland/FMF  
Estep, Leita C., GS-9; Williams/FMA  
Gregg, Patricia, GS-9; Randolph/  
DAO-DE  
Hansen, Sandra L., GS-12; Williams/  
FMA  
Harwell, Elizabeth M., TSgt;  
Lackland/FMA  
Restom, David N., MSgt; Keesler/  
FMFPS  
Skinner, Mary, GS-12; Williams/FMA

## Air Force Reserve

Bain, Isla W., GS-12; HQ AFRES/  
FMARA  
Diffley, John J., GS-12; 439AW/FMA  
Harris, Carolyn G., GS-12; HQ

AFRES/FMPP  
Holley, Ann H., GM-13; HQ AFRES/  
FMAO  
Travis, Sue A., GM-13; 928AG/FM  
Whitehead, Bertis R., GS-12; HQ  
AFRES/FMPS

## Air National Guard

Kroon, Robert, SMS; 114RMS/FM  
Pratt, Darrell, CMS; 134RMS/FM

## SAF/Financial Management/Comptroller

Derryberry, Norman E., GS-14; SAF/  
FMBOS

## USSTRATCOM

Olaes, Emmanuel C., Maj;  
USSTRATCOM/J050  
Pflueger, Daniel W., LTC;  
USSTRATCOM/J050  
Woosley, Barry N., CMS;  
USSTRATCOM/J050

## DFAS—Denver Center

Bouchard, Paul M., MSgt; DFAS-DE/  
ANBL  
Frasier, Michael, CMS; DFAS-DE/  
ADA  
Jordan, Robert H., GS-12; DFAS-DE/  
CHC  
McGinnis, Michael B., CMS; DFAS-  
DE/FJSS  
Tervin, Franklin, CMS; DFA-DE/AC  
Watts, Helen, GS-11; DFAS-DE/  
ADAD



# General Officer Retirements



**Brigadier General John M. Nauseef**

DCS/Financial Management & Comptroller  
HQ AFMC



**Brigadier General John L. Finan**

Deputy Commander  
Army & Air Force Exchange Service

## About the Cover

Special thanks to AFDW Graphics (Mr Steve Gonyea) for the front cover of the magazine.

This year marks the 50th anniversary of the construction of the Pentagon Building. Construction began September 11, 1941, on a 24-hour a day schedule, and was completed January 15, 1943.

## Pentagon Facts

Total length of corridors (miles) .....	17 1/2
Parking Space (acres) .....	67
Stairways .....	150
Restrooms .....	280
Drinking Fountains .....	685
Windows .....	7,748

*Three things are to be looked to in a building: that it stand on the right spot; that it be securely founded; that it be successfully executed.*

—Johann Wolfgang von Goethe

*That the Pentagon turned out as well as it did may have been a surprise to its creators. Initially, at least, they did not believe that it was being built at the right place. Generals Eugene Reybold and Brehon B. Somervell and George Bergstrom, the first chief architect of the building, all testified that the designated site was not the right spot; they feared that the structure would not be securely founded because of the hazards of building on the Potomac River flood plain. Nevertheless, the site proved to be on the right spot and close to the seats of government power—the White House and the Capitol. Moreover, the same men who questioned the site and doubted whether the building could be securely founded on it nevertheless saw to the successful execution of the construction. The structure offers visual testimony that it was successfully accommodated to its setting and securely anchored by its strong foundation. And, finally, in more than 50 years of operation it has proved itself a building that indeed has worked well and realized the purpose for which it was intended.*

*Goethe would have been astonished but pleased.*

—The Pentagon The First Fifty Years,  
Alfred Goldberg





# General Officer Actions



## Transfers



**Major General Robert F. Swarts**

**From:** Deputy Assistant Secretary for  
Budget (SAF/FMB)

**To:** Commander, Army &  
Air Force Exchange Service  
Dallas, Texas



**Brigadier General Allen D. Bunger**

**From:** Director for Budget Operations  
(SAF/FMBO)

**To:** Deputy Assistant Secretary for  
Budget (SAF/FMB)



**Brigadier General Milton L. Haines**

**From:** Deputy for Special Projects  
(SAF/FMQ)

**To:** Asst to the Vice Chief  
of Staff for Policy  
Washington, D.C.



**Brig Gen (Selectee) Orest L. Kohut**

**From:** Deputy Director, Plans & Programs  
HQ AFMC

**To:** Director, Financial Management & Comptroller  
HQ AFMC

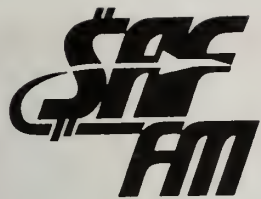


**Brig Gen (Selectee) George T. Stringer**

**From:** Exec & Special Asst for Congressional  
Affairs to Comptroller of the DoD

**To:** Director for Budget Operations  
(SAF/FMBO)

C.  
301.73:  
/4



*the AIR FORCE*

# *COMPTROLLER*

Volume 27 Number 4

DEPOSITORY

October 1993

OCT 12 1993

UNIVERSITY OF ILLINOIS  
AT URBANA-CHAMPAIGN



**Dr Sheila E. Widnall**  
**Secretary of the Air Force**



## The New Secretary of the Air Force

### The Honorable Sheila E. Widnall

Dr Sheila E. Widnall became the Secretary of the Air Force on August 6, 1993. Prior to her appointment, Dr Widnall served as associate provost at the Massachusetts Institute of Technology (MIT) and Abby Rockefeller Mauze Professor of Aeronautics and Astronautics.

Dr Widnall grew up in Tacoma, Washington. She has always had a long-standing interest in aircraft and aerodynamics and worked summers at the Boeing plant in Seattle during her college years.

Dr Widnall received both the bachelor of science and master of science degrees in aeronautics and astronautics from MIT in 1961, and the doctor of science degree in 1964, the same year she joined the MIT faculty as an assistant professor. She became an associate professor in 1970 and professor in 1974.

Dr Widnall is internationally known for her work in fluid dynamics, specifically in the areas of aircraft turbulence and the spiralling airflows called vortices created by helicopters.

As associate provost, Dr Widnall had responsibility in several academic areas, including academic integrity, federal relations, faculty retirement, promotion and tenure policies, and international education programs. She worked closely with MIT President Charles M. Vest and Provost Mark S. Wrighton as chair of a new Council on Federal Relations, which provides guidance on matters of interaction with the federal government and the activities of MIT's Washington Office.

She also served as chair of MIT's Committee on Academic Responsibility, which was established in 1991 to examine the policies and procedures of MIT in regard to the ethical conduct of academic research.

Dr Widnall has been a familiar figure in Washington, D.C., as a member of the National Academy of Sciences' Panel on Scientific Responsibility and as a past president of the American Association for the Advancement of Sciences (AAAS). In 1974 she served in government as the first director of university research at the US Department of Transportation.

Dr Widnall has served on many boards, panels and committees in government, academic and industry. She was a member of the Board of Visitors for the US Air Force Academy from 1978 to 1984 and was the board's chairman in 1980 to 1982. She also has served on advisory committees to the Military Airlift Command and Wright-Patterson Air Force Base. She served as a trustee of the Aerospace Corporation and of the Carnegie Corporation, and is a member of the Carnegie Commission on Science, Technology and Government.

She served as the fifth woman president of AAAS, the world's leading scientific organization, in 1987 to 1988, and chairman in 1988 to 1989. She is only the fourth engineer to head the AAAS. She also served on the organization's board of directors and on the editorial board of its magazine, *Science*.

Her awards and honors include the Lawrence Sperry Award of the American Institute of Aeronautics and Astronautics in 1972, the Outstanding Achievement Award of the Society of Women Engineers in 1975, and the Washburn Award of the Boston Museum of Science in 1984.

She is the author of some 70 publications and has given many presentations and invited lectures at scientific meetings.

Dr Widnall and her husband, William, also an aeronautical engineer, have two children.

# The Air Force COMPTROLLER

Vol 27      Number 4      October 1, 1993

Department of the Air Force  
Recurring Periodical 65-1  
(AFRP 65-1)

(Reader-Per-Copy Ratio—7 to 1)

Published Quarterly in the Pentagon  
by the Assistant Secretary of the Air Force  
(Financial Management and Comptroller)

**Dr Sheila E. Widnall**  
*Secretary of the Air Force*

**Mr John W. Beach**  
*Principal Deputy  
Assistant Secretary of the Air Force  
(Financial Management & Comptroller)*

The Air Force Comptroller is an official, non-directive departmental publication distributed four times annually under provisions of AFR 5-7. Its purpose is to provide timely information to Air Force Financial Management and Comptroller personnel relating to mission accomplishment; to assist them in solving problems and improving efficiency of operation; to communicate new developments and techniques and to stimulate professional thought and development.

The Air Force Comptroller is published by the Assistant Secretary of the Air Force (Financial Management and Comptroller) (SAF/FM), 1130 Air Force Pentagon, Washington, DC 20330-1130. Contributions, suggestions and criticisms are welcome. Opinions expressed by individual contributors do not necessarily reflect the official viewpoint of the Assistant Secretary of the Air Force, the Comptrollers, or the Editorial Staff. Final selection of material for publication is made on the basis of suitability, timeliness and space availability.

Address communications to: The Air Force Comptroller, SAF/FM (Editor), 1130 Air Force Pentagon, Washington, DC 20330-1130. Telephone DSN 227-5888.

**Ms Gloria R. Jaskiewicz**  
Editor

DISTRIBUTION F. The Air Force Comptroller may be purchased from the Supt of Documents. Mail to: New Orders, Superintendent of Documents, P.O. Box 371954, Pittsburgh, PA 15250-7954.

## IN THIS ISSUE

	Page
Biography of Dr Sheila E. Widnall .... Inside Front Cover	
The View From the Other Side of the Table, by Col Richard W. Schuetz .....	4
What's Happening in the (Counter) Drug World?, by Lt Col Sandra Gregory .....	6
OPERATION RESTORE HOPE—A Personal Perspective, by Capt Joe M. Ward, Jr. ....	9

### Organization Charts (Names and Phone Numbers)

Deputy Assistant Secretary, Budget, by Brig Gen A. D. Bunker (SAF/FMB) .....	12
Deputy Assistant Secretary, Cost and Economics, by Mr LeRoy T. Baseman (SAF/FMC) .....	13
Deputy Assistant Secretary, Plans, Systems, and Analysis, by Mr J.J. Nethery (SAF/FMP) .....	14
Auditor General of the Air Force, by Mr Jackie R. Crawford (SAF/AG) .....	15
Director, Defense Finance and Accounting Service—Denver Center, by Mr John S. Nabil (DFAS-DE/D) .....	16
Standard Systems Center, by Mr Pat Foley .....	17
Financial Management Career Program Policy Council .....	18
Colonels' Group, by Col Larry W. Northington .....	19

SAF/FM and Financial Management/Comptroller Organization Chart—U.S. Air Force-Wide .....	20
---	----

Key Financial Management Comptroller Personnel— by Major Commands and Bases .....	22
--	----

Professional Military Comptroller School (PMCS), by Col B. Sterling Roth, Commandant .....	31
Comptroller Training Flight, by Maj Gary L. Phillips .....	32
Notes from the Comptroller Officer Assignments Section, by Maj Tony Levy .....	33
Notes from the Chief for Enlisted Matters, by CMS Marvin D. Calhoun .....	34
Promotions. ....	35
Best Author—July Issue .....	36
Retirements. ....	37
SES Actions. ....	39
Back Cover .....	40
Special Thanks to Sr Amn Dick Snapp for designing our back cover.	

Please



Recycle



## The View From the Other Side of the Table

by Colonel Richard W. Schuetz

Imagine that it's a late Tuesday afternoon at an Air Force base in the southeastern United States. Outside it's a bright, sunny March day. The sounds of passing cars, singing birds and an occasional F-16 overhead filter through a partially open window of a small conference room.

Inside the conference room sit five people—three civilians and two Air Force officers. They represent a cross section of financial management specialties, experiences, and organizations. The four men and one woman traveled over the weekend from their homes in Ohio, Florida, Texas, and New Mexico to participate in Air Force Financial Management Career Program (FMCP) interviews that are conducted at sites like this across the country each year.

They are here because they want to support this vital program; they believe the interview process is a key element of FMCP; and they believe it is important to the individual, to the future of the career field, and to financial management in general. They are prepared to stay the entire week and work as long as necessary each day to interview all the candidates, to listen closely to what each candidate has to say, and to evaluate each interview objectively and to the best of their abilities.

Like most panels, this one convened at eight o'clock Monday morning. The members took a few minutes to get acquainted and to be briefed by the representative from the FMCP team on their responsibilities and the schedule they would follow. The panel conducted its first interview an hour-and-a-half later.

Each interview will take about 35 minutes—a few minutes for introductions and to make sure the candidate understands the process, a maximum of 25 minutes for the interviewee to verbally respond to written questions he or she is provided and the time needed for the panel to score the interview. All totaled, this panel will interview about three-dozen candidates over a three-day period.

Like the panel members, the people being interviewed have varied backgrounds and experiences. Budget analysts and accountants. Auditors and program managers. Even a few from outside financial management. Major command and base level. Men and women, Black, Hispanic, Oriental and white. Young and old. It is truly a cross section of the Air Force civilian work force.

It's time for another interview to begin. The panel members sit in a semicircle around a small rectangle conference table with their backs to the open window. The door to the room opens and in walks the representative from the FMCP team followed closely by the next candidate. The panel members end their conversations, rise quickly, and greet the interviewee. Everyone is seated and the process begins.

Some interviewees begin answering the questions immediately. Others take more than half of their allotted 25 minutes to outline their answers in writing before responding. All are nervous—some more than others. Most are veterans of the interview process. For many, however, it is their first time.

The interviewee is ready to answer the questions. Panel members listen carefully to every word spoken by the interviewee. They're attentive. They take notes—lots of notes that will help them remember what the interviewee said during the scoring session that will take place when the interview is complete. They're all empathetic—a few have been on *the other side of the table* before. They all want the interviewee to do well. They're excited when the candidate is enthusiastic or nails a question or has a new approach to a problem or situation. They're disappointed when the interviewee is indifferent, unprepared, or fails to answer all the questions.

The interview comes to an end. A few pleasantries are exchanged. The interviewee is escorted from the room. The panel scores the interview. In the panel members' mind, the time away from the office is a small price to pay for sitting around a conference table interviewing some of the Air Force's finest talent for three to five days.

That's what it looks like from one side of the table during FMCP interviews. Having been there four times over the past six years, I've often imagined what the view would be like from *the other side of the table*. If I were facing a FMCP interview panel, what would I think?

First of all, I would think this is a **big deal**. Every year, about 20 to 25 panels are convened around the United States and in Hawaii and Europe to interview men and women enrolled in FMCP. That means that anywhere from 100 to 125 senior civilians and officers travel across the country and

spend three to six days at the interview sites. When the cost of their travel is combined with the cost of their time away from the job and the total operating cost of administering the FMCP, the Air Force is making a big investment in my career each year. That means this is a **big deal** to me.

Knowing this is a big deal, I would think it was **important to me** and indeed it is. The interview makes up 75 points or 37.5 percent of the Total Person Score or **TPS** that is used in the FMCP. A good interview score can make people more competitive and catapult them past their peers for bigger and better jobs or even that next promotion. Conversely, a relatively poor performance may make some less competitive. In addition to the points, the interview process is an excellent vehicle to meet senior leaders in key financial management positions and to network for that next step up the career ladder. There would be no question in my mind that the interview was **important to me**.

Knowing it was important to me, I think I would **make every effort to be prepared**. That means I would start by reading *AFP 40-20* and the *Interview Guide* that is provided to me by the FMCP team. Past articles in the *Air Force Comptroller* also offer valuable insights into the FMCP interview process. I would take time to understand the process and, if it was my first time, I would perhaps talk to someone who has interviewed before. I think I would also drop by a library, check out a book or two on interviewing techniques and public speaking and try to pick up a few pointers from the experts.

I think I might also try to learn more about the various financial management functions, especially those outside my specialty or experience. I won't become a technical expert—that's not what the interview is all about anyway—but I should understand some of the key terms and processes. I think I would also make an effort to learn more about the current issues facing the Air Force in general and financial managers in particular. The *Air Force Times*, the *Air Force Magazine*, and *The Air Force Comptroller* are all good sources for current topics and are usually available to most employees.

I would also think about my appearance—good grooming and appropriate dress go a long way toward making a favorable impression. I think I would try to present a positive attitude for the panel. I certainly wouldn't tell the panel that I would rather have a root canal than participate in the interview—I've heard that before, or that I don't know anything about accounting or budget or cost—I've heard that, too. I'd let the panel members determine all that for themselves.

I know I would read the questions carefully. In fact, I may even rewrite each question and break it into parts to make sure I answered it completely. I would budget my time—25 minutes is more than adequate. I would definitely take a few minutes to outline my answers so I wouldn't leave anything out or forget to respond to all the questions that I need to answer. I understand people have done that, you know.

I would try to speak at a normal tone and rate, as if I were carrying on a conversation with a friend or colleague at work. I would also try to maintain eye contact with the panel members and try not to look at the floor, the ceiling, out the window, or to just one or two members all the time. I would also try to maintain good posture throughout the interview and keep hand or other body movements to a minimum unless they help make a point.

In the final analysis, the view from one side of the table during a FMCP interview is not much different than from the other. From both perspectives, the interviews are a **big deal, they're important and, no matter on which side of the table you sit, you need to be prepared**. For me, the interviews have been a great learning experience and, even more significant, I've met some wonderful, dedicated, and talented people in our career field.

**C**olonel Schuetz is the Comptroller for Field Command, Defense Nuclear Agency located at Kirtland AFB NM. He has a bachelors degree in business from Baylor University and a masters in business from Central Florida University. He is a graduate of the Industrial College of the Armed Forces, the Air Command and Staff College, Squadron Officers School, and the Professional Military Comptroller School. He has had assignments in budget, cost, and administration. Col Schuetz was also Comptroller for the 67th Comptroller Squadron at Bergstrom AFB where his organization was named Best Comptroller Organization in the Air Force for FY 87 and he was selected as TAC Comptroller of the Year for FY 88. He is a member of the Rio Grande Chapter of ASMC.





# What's Happening in the (Counter) Drug World?

by Lt Colonel Sandra Gregory

As the budget analyst for the Air Force's counterdrug (CD) program, it's been an interesting Pentagon tour. Officemates jokingly called me the drug lady and relayed messages for me to pick up a drug package for coordination—always forgetting to say COUNTERdrug. After providing three fiscal year's (FY) of budget analysis for the CD programs there are several topics to share with the financial management community. *Guess you could call this an end-of-tour report on (counter)drugs in the Air Force.*

The Air Force continues to have an important role in the Department of Defense (DoD) counterdrug mission with many of you involved in the budget and finance issues associated with these activities. This article provides some updated background on where we've been, outlines the funding process, and highlights some current CD issues on the agenda since our last Air Force Counterdrug Conference in August 1992.

## HISTORY

The Air Force's direct involvement in the CD arena began late in FY 1989. At that time we were issued funds based on how the Commanders-in-Chief (CINCs) responded to inquiries on what they thought they could achieve in the DoD's role to assist in the War on Drugs. Upon inception of this DoD program the Services had an imprecise concept of the CD operations, let alone a gateway to proper pricing, etc. However, as any infant program develops, there's room to improve, and we've come a long way in a few FYs. The DoD Drug Coordinator's Office armed with Service suggestions and CINC demands have helped to normalize the process for both operations and funding. Specifically, the financial management community has had invaluable inputs from MAJCOMs/FOAs and bases who have helped to shape the receipt and reporting of CD funds. These funds support an array of interesting CD operations.

## CD OPERATIONS

The entire concept of operations evolves from the following DoD objective: to stop the flow of illegal drugs in the United States. To achieve this broad objective, the DoD seeks: (1) to prevent foreign drug exports by increasing the CD effectiveness of foreign governments, agencies, and forces; (2) to assist in countering the flow of illegal drugs in transit to the

United States, both outside the US and at the Nation's borders and ports of entry; (3) to counter trafficking in the US by emphasizing support for federal, state, and local law enforcement agencies; and (4) to reduce the demand for illegal drugs within the DoD. To make these objectives a reality Air Force assets are allocated to CINCs and Air Force commanders. The assets can be categorized in four main areas: detection and monitoring; OPTEMPO (operating tempo which equates to Air Force flying hours); intelligence and transportation support to Drug Law Enforcement Agencies (DLEAs); and demand reduction.

The assets involved in detection and monitoring include programs such as the Tethered Aerostat Radar System (TARS) which has more than a dozen aerostats located along the southern US border and gulf coastlines; ground mobile radars which offer the CINCs flexibility in relocating to higher threat areas; and the Caribbean Basin Radar Network (CBRN) which has permanent radars and integration networks throughout the Caribbean. To enhance the detection and monitoring efforts we add the OPTEMPO efforts.

Our OPTEMPO contributes to detection and monitoring activities that support the DLEAs. CD OPTEMPO was first identified in the FY 91 CD budget with flying hours identified for AWACS, airlift, interceptors, and reconnaissance aircraft. The flying hours associated with the OPTEMPO are an integral part of what the Air Force needs for training and readiness. It's important to note these CD hours are not above and beyond our normal flying hour requirements. Besides OPTEMPO we give other support to the DLEAs.

On the one hand it can be argued the entire DoD CD effort is in direct or indirect support to the DLEAs; still, we focus attention to the intelligence gathering and specific transportation provided to the DLEAs. These efforts include increased intelligence support for border interdiction to complement law enforcement intelligence efforts; and responses to DLEA airlift requests. All of the programs discussed so far have been on the supply side of the drug scene; however, the Air Force is also very involved in the DoD objective to curb the demand side.

The demand reduction efforts include prevention, education, treatment and rehabilitation programs. These



programs include biochemical testing, education and training, Pilot Outreach Programs (now at Shaw AFB and Cannon AFB), and program evaluation. One of the most visible and largest funded elements of the DoD prevention initiatives include the drug urinalysis program for the military and civilians. Additionally, education and training for all DoD personnel at key career points are other components of DoD's prevention policy. Specific examples of the demand reduction program include the funding for the Air Force's drug counselors at the headquarters and base level.

With the flavor of operations fresh on our palette, we'll shift our focus to the financial management of these programs.

### FUNDING THE CD OPERATIONS

Before we discuss the finite world of funding, we'll first review how the CD projects get programmed and budgeted. The Air Force's CD planning and programming functions are done by AF/XOOOD (Air Force CD Division in Plans and Operations) while the CD budget is prepared by SAF/FMBP (Air Force Budget and Programs). The Air Force's CD program and budget estimates are provided directly to the DoD Drug Coordinator. These CD submissions are separate from the Air Force's Program Objective Memorandum (POM) and Budget Estimate Submission (BES). This process concludes with the DoD Drug Coordinator submitting the DoD-approved CD programs into the President's Budget. This separate CD POM and BES are unique to the CD program. With the request for CD funds in the President's Budget we're ready to see the results of the appropriations bill.

Like other DoD funding our CD dollars are included in the Department's Appropriations Bill. In the year of execution the CD funds are managed and controlled in a central DoD account and transferred to the Services. The Air Force receives its CD funding from this central DoD transfer account which adds Total Obligation Authority (TOA) to the Air Force's budget in the year of execution. At this point the dollars can flow to the MAJCOMs/FOAs.

With dollars transferred to the Air Force's TOA, we in SAF/FMBP (who have responsibility for the budget side of CD) function like a mini-MAJCOM budget office. We receive the documents from the DoD Comptroller that tell us how to distribute the dollars by CD project within each appropriation (O&M, Other Procurement, RDT&E, etc.). For the O&M dollars we then generate a funding memo to SAF/FMBOI (the O&M Integration Management Division) that tells them what MAJCOM/FOA receives the dollars and funding limitations. Other Procurement money is sent out by our logistics staff (AF/LGSP) while RDT&E is worked with our budget investment directorate (SAF/FMBI) and the appropriate acquisition office (SAF/AQX). Some O&M dollars are kept at the headquarters for the aviation fuel in support

of the CD flying hours. An "A-40" limitation code fences all CD money. The Air Staff and the OSD Drug Coordinator closely monitor the obligations of this CD money once it's sent to the MAJCOMs/FOAs.

We rely upon monthly obligation reports from MAJCOMs/FOAs to track CD program execution. We also extract reports on the CD emergency and special program (ESP) code (ESP code MA for CD programs) and review the AF/XOOOD quarterly report on CD OPTEMPO. The DoD Drug Coordinator receives monthly updates on these obligations and execution reports. Under-executing programs can impact future CD funding. The SAF/FMBP CD budget analyst also provides a mid-year briefing to DoD. This budget scrub gives an excellent review of all CD programs, problems, and additional funding requirements. In addition to closely following the executability of the CD programs, DoD also controls our flexibility in moving dollars among CD programs.

As an example, if an executability problem is identified, we must ask permission from the DoD Drug Coordinator to move the dollars between two programs (such as realigning money from CBRN to TARS). This becomes a complete staffing process with all functional offices concerned in the movement of these CD dollars. According to DoD policy, the DoD Drug Coordinator has five working days to respond to our request or we can automatically make the transfer. This is another way the CD program is unique from other program management. The Services don't have a threshold (or authority) for moving CD dollars.

In comparison to the total Air Force budget of more than \$79B in FY 93 the CD program is small, but the interest from the Office of the Secretary of Defense (OSD) and Congress is high. Here's the CD funding profile (all active duty appropriations only) since 1989:

FY	CD FUNDING
93	\$185.9M
92	\$222.9M
91	\$170.6M
90	\$169.7M
89	\$ 84.3M

With a review of the CD operations and funding, we'll conclude with a synopsis of the current issues. These issues involve a Bottom-Up Review of the CD programs, OPTEMPO funding, and a possible shift in emphasis for DoD's role in CD.

### CURRENT ISSUES

The DoD has been immersed in a Bottom-Up Review with the twofold objective of (1) developing guidelines for reducing and restructuring the U.S. defense posture ➡➡



## What's Happening in the (Counter) Drug . . . (Continued)

in the context of a revised U.S. military strategy; and (2) forming the basis for the Defense Planning Guidance which will shape the Program Budget Submission for FY 95-99.

In consonance with the entire DoD Bottom-Up Review process, the CD programs are also being reviewed. The Air Force briefed its programs in late July of this year. Although the Review's charter was on programs versus budget, the scope of dollars involved in each CD program was listed in the briefing presented by AF/XOOD. The results of this Review will be reflected in the DoD CD planning and programming guidance for the development of the FY 95-99 Program Budget Submission that is due to DoD in the fall.

As another issue, OPTEMPO funding has been misunderstood from its early migratory days in FY 91. Beginning with FY 91, CD OPTEMPO funds were requested, justified and budgeted through the Drug Interdiction and CD Activities, the Defense transfer account. As stated earlier in the OPTEMPO discussion, these funds are the CD portion of and are NOT in addition to the DoD (translated into Service) OPTEMPO account. After being appropriated, the OPTEMPO funds are transferred to the Services. This FY 91 change was directed by the Deputy Secretary of Defense to ensure an accurate accounting and total visibility of CD-related OPTEMPO. Although the CD OPTEMPO is a portion of DoD/Service OPTEMPO, many activities (within DoD and outside) incorrectly view CD OPTEMPO as an additive to the Service OPTEMPO requirements. As a result of this misunderstanding, we've experienced FY 93 Congressional cuts to CD OPTEMPO and answer inquiries about the FY 94 CD flying hours.

To remedy potential CD OPTEMPO cuts which impact the overall Air Force OPTEMPO, there's a proposal to leave all OPTEMPO funding in the Air Force's O&M (non-CD) budget. This would allow the flying hours to be properly priced through each program and budget exercise and would give the total visibility needed for OPTEMPO — in training and readiness — and would diffuse misunderstanding. To formalize our CD efforts for flying hours DoD will probably require the Military Departments to make a memo entry in all program and budget submissions for planned CD OPTEMPO funding.

Finally, we're expecting some change in the focus of the CD program. Results of the DoD Bottom-Up Review coupled with anticipated new guidance from the Clinton Administration on national drug control strategy should yield some changes in the Air Force's role in the War on Drugs.

### CONCLUSION

The MAJCOM/FOA and base-level budget and

finance people have been at the grassroots of making the financial management of the Air Force's CD program a working reality. From the basics of proper accounting classifications and recording of transactions to the flash reporting of CD obligations — you've truly answered the mail and made my job easier. We've seen merging of MAJCOMs (whoops, we need to transfer the CD funds, too); dealt with numerous auditing questions (that won't cease) on the effectiveness and funding of CD programs; and answered lengthy impact questions for the Air Staff and Congressional offices. Additionally, I'm extremely impressed with the wonderful relationships you've built with the CD program managers and operators at your MAJCOM/FOA and bases. It's been a team effort at all echelons of the CD program management. As I conclude, a big "thank-you" goes out to all of the professionals in the field who have been an integral part of the care and feeding of the Air Force's Counterdrug program. **Major Barbara Gilchrist** is now the **new (counter)drug lady** (better known as the **CD budget analyst in SAF/FMBP**). I know you'll continue to give her the same great support you've given me. The phone number remains the same, **DSN 224-3642**. *Keep those requests coming!*

**L**t Colonel Gregory is currently a student at the Industrial College of the Armed Forces (ICAF) at Ft McNair in Washington, D.C. She holds a bachelor's degree in Business Administration from the University of Wisconsin at Superior and an MBA from Sul Ross State University. She is also a graduate of the resident SOS and ACSC programs. Her assignment prior to ICAF was as a budget analyst in the Air Force Budget and Programs Directorate in the Pentagon. She has also been an instructor at the Professional Military Comptroller School, the Chief of Comptroller Plans and Programs at HQ PACAF, an Executive Officer to a MAJCOM Comptroller, a base-level budget officer and accounting and finance officer. She is a member of the American Society of Military Comptrollers.





# OPERATION RESTORE HOPE—

## A Personal Perspective

by Captain Joe M. Ward, Jr.

It's Friday, 11 December 1992, 9:45 in the morning. It's 2 weeks before Christmas; 6 days before my son's tenth birthday; a day before my squadron's annual Christmas party, and 15 minutes before my weekly staff meeting. On 1 January, we will transition from Air Mobility Command (AMC) to Air Force Materiel Command (AFMC). Intramural basketball season is in full swing and practice for the Kirtland AFB youth league has just begun. In addition to coaching my son's team and helping out with my daughter's team, I'm the commissioner for the entire league. The wing commander recently selected me as the project officer for African-American History Month, and my office is preparing for something called capitalization that, in the end, will impact all 100+ personnel assigned to the accounting and finance office. In the meantime, I'm drafting an agenda for the staff meeting and talking to my secretary and one of the subject matter area (SMA) chiefs all at the same time. I'm also thinking about my responsibilities as chairman of the Kirtland Federal Credit Union (KFCU) supervisory committee (specifically, the appraisal due on the internal auditor) and eyeing another SMA chief waiting impatiently outside my door to see me. Another typical day at the office. Business as usual.

A call from HQ AMC. "Joe, this is serious." "Sure, what's up, Paul?" Paul is Capt Paul Saunders, Chief, Financial Services Division, HQ AMC. We both had the *distinction* of serving as finance officers in USAFE (United Kingdom) during a previous assignment. "We need a 6725 to go to Somalia for 120 days, leaving within the next 10 days!" (Silence) I'd been around long enough to know this meant I was the *chosen one*, even though Paul didn't specifically say so. Regardless, I was speechless for what seemed an eternity. Why me? How/why was I chosen? Why not someone else? My mind began to whirl. Who's going to run African-American History Month, KFCU, KAFB youth league, and oversee this capitalization thing, and what is this nonsense about being *the best*?

Approximately 96 hours later I was boarding a C-141 at March AFB en route to Cairo West in support of OPERATION RESTORE HOPE. I was the *money man*. Officially listed as a *show stopper*, the plane could not leave without me. I was the last to board, which caused an approximately 90-minute delay from the scheduled departure time. Aboard were several Army troops headed for Mogadishu and a few Air Force personnel, including a SSgt from the local finance office at March AFB who had already boarded with a field safe and food. Add rush, a little confusion, forgetfulness, and taking into account the overall speed which things came together, I failed to get a

box lunch. Fortunately, for me, my trusted sergeant shared his food with me (I was starving and thirsty). It would be a 16-hour nonstop flight. Little did I know this would be only one of many times my trusted *lieutenant* would step forward and bail me out.

We touched down at Cairo West on 16 December 1992 at 1530 hours. The next day we began making payments. The contracting officer (CO) had met with us the night before and indicated that vehicle maintenance was at a work stoppage. This would require a trip downtown to purchase some necessary parts. Finance would make the disbursement and the CO would make the purchase. In other words, the CO buys it, and we pay for it.

Not knowing exactly what all this entailed, not being in a hurry to advance someone I just met large sums of money, and wanting very much to see firsthand what my paying agent would be doing on a daily basis, I went downtown that first day and personally made the disbursement. In addition to the parts for vehicle maintenance, we purchased some wood for civil engineering (CE). What an experience! This entire episode took all day!

For starters, the base is about an hour drive from town. Add to that, the fact that the CO didn't speak Arabic or know the city and our driver spoke limited English—you can see the odds were against us. Cairo is a city of over 6 million people—more than any other city in all of Africa. Additionally, the Egyptians have a much different concept of time. Whereas Americans have *to do* lists and try to cram as much as they can into a single day, the Egyptians take a more relaxed view. If you want to do business with them, you sit down and drink tea, try to communicate as best as you possibly can, and, above all, smile a lot and say *thank you*—in Egyptian, of course, *sho-krun*.

At any rate, you're probably wondering what an accounting and finance officer does at a deployed location, right? I'll tell you. For starters we had to set up an office (in a tent) from the ground up. This includes the floor plan, complete with desk arrangements, space for regulations, customer service counter, field safe placement, etc. No easy task; however, I was fortunate to have an experienced planner (remember the SSgt with the food?), and support from CE was superb. We disbursed nearly \$3M in a 2-month period (all cash payments) taking care of vendor payments, travel advances, and cashing checks. The first several weeks were furious.

At the height of the deployment, we supported a permanent party population of over 850 personnel, which didn't include the transient aircrews. Cairo West served as



## OPERATION RESTORE HOPE... (Continued)

a staging area, in fact, the largest staging area in the Area of Responsibility (AOR), the Horn of Africa. Aircrews could not make it downrange to Somalia without stopping at Cairo West for fuel, maintenance, and/or changing crews. We were a vital cog in this trans-Atlantic effort. In addition, we served as the regional finance office for the entire AOR. This included Mombassa, Kenya; Yemen; Taif, Saudi Arabia; Addis Ababa, Ethiopia; and Djibouti.

We paid travel advances, cashed checks, and provided military pay support to deployed personnel; however, our primary job involved paying airport landing fees, hotel and transportation bills. We were the only agent office in the AOR with an on-line Joint Uniform Military Pay System terminal. In a nutshell, that's what we did. I had six personnel, not counting myself, to get the job done. We worked 7 days a week, and our office hours were 0730-1930. Everyone was trained to perform cashier duties, and I had one primary paying agent who spent his days downtown (in civilian clothes) procuring supplies and paying the bills. As a general rule, we had one cashier, two military pay/travel folks, and myself or deputy in the office daily. I helped the Contracting Officer by making sure his AF Form 616 added up correctly and ensured the daily accountability on the AF Form 1379 was right. This was not (in my opinion) a task to be delegated. Although we did not have a single loss of funds, as with any deployment we had our share of problems.

The following lessons learned were derived from experiences in OPERATION RESTORE HOPE, a paradigm shift is in order:

**FIRST PLANE:** The disbursing agent should be on the first plane. When I arrived the deployment was already at  $d + 10$ . This was a tremendous mistake and put me at a severe disadvantage in terms of initial setup and location as well as my dealings with the command section and the contracting officer who all arrived on the first plane.

**CENTRALIZED FUNDING:** All funding must come from one source. In my case, the AF Form 616 was out of McGuire AFB, while I received cash from my home base at Kirtland. Mistake. Having to serve two different masters is difficult enough; when you add in the different time zones and problems with Defense Switched Network availability and access, the problem is compounded further. Future deployments should require centralized funding. This simplifies and streamlines the entire process.

**TEAM CONCEPT:** Can you imagine being thousands of miles away from home, working 12- to 14-hour days in austere conditions with six other individuals whom you've never met? Can you imagine trying to form a team in a short period of time with a diverse group of individuals not knowing their individual skills, experience levels, and temperaments? Can you imagine trying to do all of this and provide service on demand with no time for training?

Me either until this deployment. A team concept would be much more efficient.

Why not task one base for the entire disbursing agent team and backfill their positions at their base? The advantages are numerous, not the least of which is the people already know each other's strengths and weaknesses. If that is not feasible, an alternative would be to deploy a team from the Defense Finance and Accounting Service—Denver Center specifically tasked with the primary responsibility for worldwide contingencies.

In the past couple of years, AMC has responded to a number of contingencies around the globe from PROVIDE COMFORT and PROVIDE RELIEF to OPERATION RESTORE HOPE. In the current world environment, contingencies of this nature may place the same demands on many of our offices because of the numerous hot spots around the world. With this in mind, the establishment of highly motivated teams made up of selected finance professionals, trained and ready to go at a moment's notice, may be the way to go. The teams could develop a pre-positioned package of regulations, forms, and equipment that would be needed at a bare-base environment. Comptroller LOGDET kits are, in fact, required for each unit subject to deployment per SAF/FM letter, August 5, 1992.

**ORGANIZATIONAL STRUCTURE:** I worked for the mission support commander who worked for the group commander at Cairo West. As the senior financial manager on the installation, I should have reported directly to the installation commander. Problems could have been resolved much quicker if the chain of command had been set up this way. Enough said.

**TECHNICAL COMPETENCE:** If an officer is selected as the disbursing agent (DA), they may find themselves removed from their element. That's right; a good manager does not necessarily make a good DA. A DA may have to get their hands dirty. It's a working position, not necessarily a managerial position. We may be good managers, per se, but don't have the technical competence, in many instances, to run a DA operation. In order to effectively perform this function, one must be more than vaguely familiar with the AF Form 1379, Analysis of Daily Cash Accountability; the AF Form 1372, Cashier's Daily Summary; the DD Form 1081, Statement of Agent Officer's Account; the SF Form 44, Purchase Order-Invoice Voucher, and many related documents. In addition, a DA must know how to balance out a cashier and, in general, run paying and collecting (P&C).

There is no OJT once you get there, and believe me, you can't fake it. An orientation on the above and talking with folks that have actual experience is most helpful. However, there is no substitute for experience. Quite frankly, my experience came from my overseas assignment where I



had the opportunity to work in P&C and do the accountability and balance the cashier on a regular basis. If not for this, I would have been lost and the DA would have been in big trouble. My gut feeling is that most of us do not have these experiences, though through no fault of our own. If you have the opportunity for some OJT in these areas, take it.

**SKILL REQUIREMENTS:** It didn't take me long to figure out that the skills my folks had at Cairo left much to be desired. Not that they weren't outstanding people, but they just didn't have the necessary skills for the environment. In a completely manual operation with all cash payments, a completely different set of skills is necessary than in an office environment where the payments are made by check or EFT and everything is automated. Additionally, knowledge of spreadsheets and various spreadsheet software would have been desirable for balancing and tracking the **AF Form 616**. When we choose people for deployments, we need to pick people with certain skills versus by grade, AFSC, and skill level. The following are some of the questions which should be asked:

- Does the agent and/or deputy agent have experience in P&C doing accountability?
- Have they ever balanced a cashier?
- Have they ever balanced an **AF Form 1379**?
- Do any of the enlisted folks have cashier experience?
- Has the accounting specialist ever balanced an **AF Form 616**?
  - Prepared a manual **SF Form 1034**?
  - Seen and know the purpose of the **SF Form 44**?

Experience and these specific skills are essential; however, are these questions asked before we deploy someone? If not, they should be. For example, all budget, cost, and finance officers have a new AFSC of **6725**. However, does it make sense to deploy a **6725** officer with only budget or cost experience into this type of environment? Of course not. Again a paradigm shift is in order.

**WEEKLY TURN-INS:** According to **AFR 177-108**, Paying and Collecting Transactions at Base Level, turn-ins must be made no less than monthly to the principal AFO. Based on my experience, more frequent weekly turn-ins is the way to go for several reasons. For starters, the longer you wait to make a turn-in, the harder it is for you and the principal to balance; if you're doing something incorrect, more frequent turn-ins allow the principle sufficient time to identify problems and notify you of corrective measures. Finally, it's more efficient.

**BALANCED DAILY:** Clearly, this seems like an obvious requirement, although after working 12-14 hours you may be tempted to close up and go home and worry about balancing in the morning. Don't do it; don't even think about it! This was standard policy in my operation. The bottom line is balance daily.

**RELATIONSHIPS:** Establish (early on) working relationships with the Embassy and the contracting officer. The Embassy will help you set up a bank account to cash checks and/or exchange foreign currency, or possibly provide the service themselves. I highly recommend one of your first *orders of business* be to make contact with the Embassy disbursing officer. In my case, we had (I was fortunate) a superb relationship. You also want to touch base with the Office of Military Cooperation (OMC) at the Embassy. They will brief you on host-nation peculiarities and steer you away from trouble and on to success. The OMC chief at Cairo was an Army lieutenant colonel. In fact, they provided the field safe I used to store funds and negotiable instruments. Finally, you absolutely, positively must have an effective working relationship with the contracting officer. Of utmost importance is that the contracting officer understands and adheres to the importance of:

- timely turn-ins of purchase requests
- the propriety of purchases
- the necessity for (backup) documentation
  - invoices in English or translated
  - proper signatures with title and rank, etc.

This alone will reap big dividends in terms of avoiding headaches, lost sleep, and shouting matches. I speak from experience.

**HAVE FUN:** This lesson is very important. When you work hard I think you owe it to yourself and your personnel to have fun. In spite of the long hours, we all found time to see the Great Pyramids and Sphinx, shop, and experience some of the Egyptian culture and history. Of particular note to me was the fact that Cleopatra, the great African queen and a woman of color, much more resembled Iman, the Somalian-born model, than Elizabeth Taylor as depicted in the movies.

In summary, **OPERATION RESTORE HOPE** was an experience I will never forget. For future deployments, planners would be wise to incorporate some of these lessons learned into the process. As I said earlier, a paradigm shift is in order; however, in this fast-paced changing environment we all live in—a necessity for survival.

**Capt Ward is the Chief, Financial Services Branch, Kirtland AFB, New Mexico. He holds a BS in Finance from Central Connecticut State University and a Master's Degree in Public Administration from Troy State University. He is a graduate of CSOC (class 1987) and received the ASMC Gold Distinguished Performance Award (Accounting and Finance) in 1990. Capt Ward was selected as the Best Author for 1992 for his article on Fraud, Waste and Abuse. He is a member of the Rio Grande Chapter of ASMC.**





# DEPUTY ASSISTANT SECRETARY, BUDGET



BGen A.D. Bunger

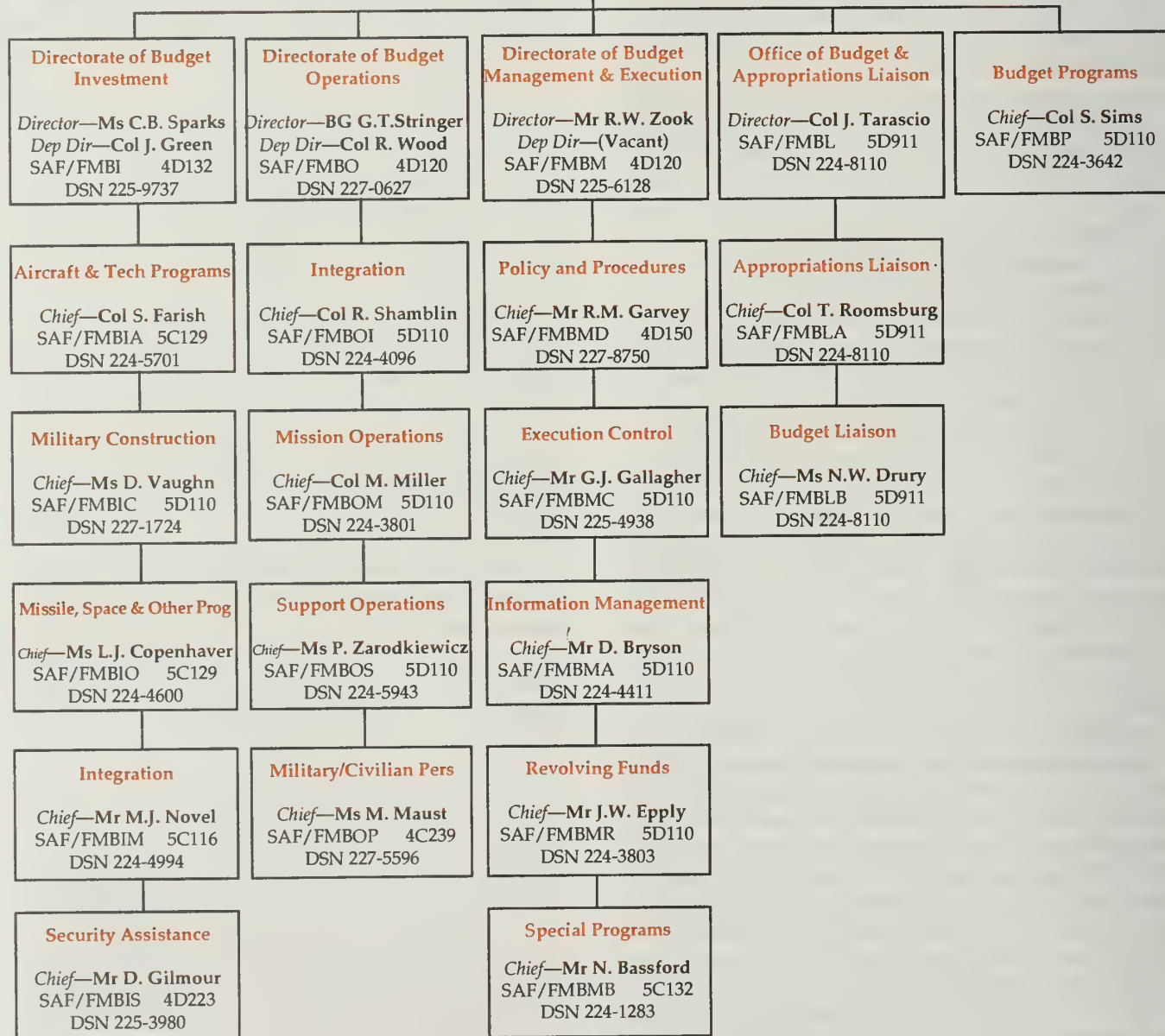
**Brig Gen A.D. Bunger**  
*Deputy Assistant Secretary (Budget)*  
SAF/FMB DSN 225-1875 4D131

**Mr R.D. Stuart**  
*Deputy for Budget*  
SAF/FMB DSN 225-1877 4D131



Mr R.D. Stuart

**ARC Advisors** Col Gregg Miller, AFRES  
Col Brian Carroll, ANG



The Budget Programs Division (SAF/FMBMP), historically our primary link with the planning and programming communities, has been elevated to the Budget Programs Directorate (SAF/FMBP). This reorganization will provide a more visible and cohesive interface with the process and agencies involved in Air Force resource allocation. Practically speaking, all functions and responsibilities performed by the former division, SAF/FMBMP, will now be handled by the new directorate, SAF/FMBP. There has been no change to the personnel assigned or authorized for Budget Programs as a result of this reorganization.

# DEPUTY ASSISTANT SECRETARY, COST AND ECONOMICS

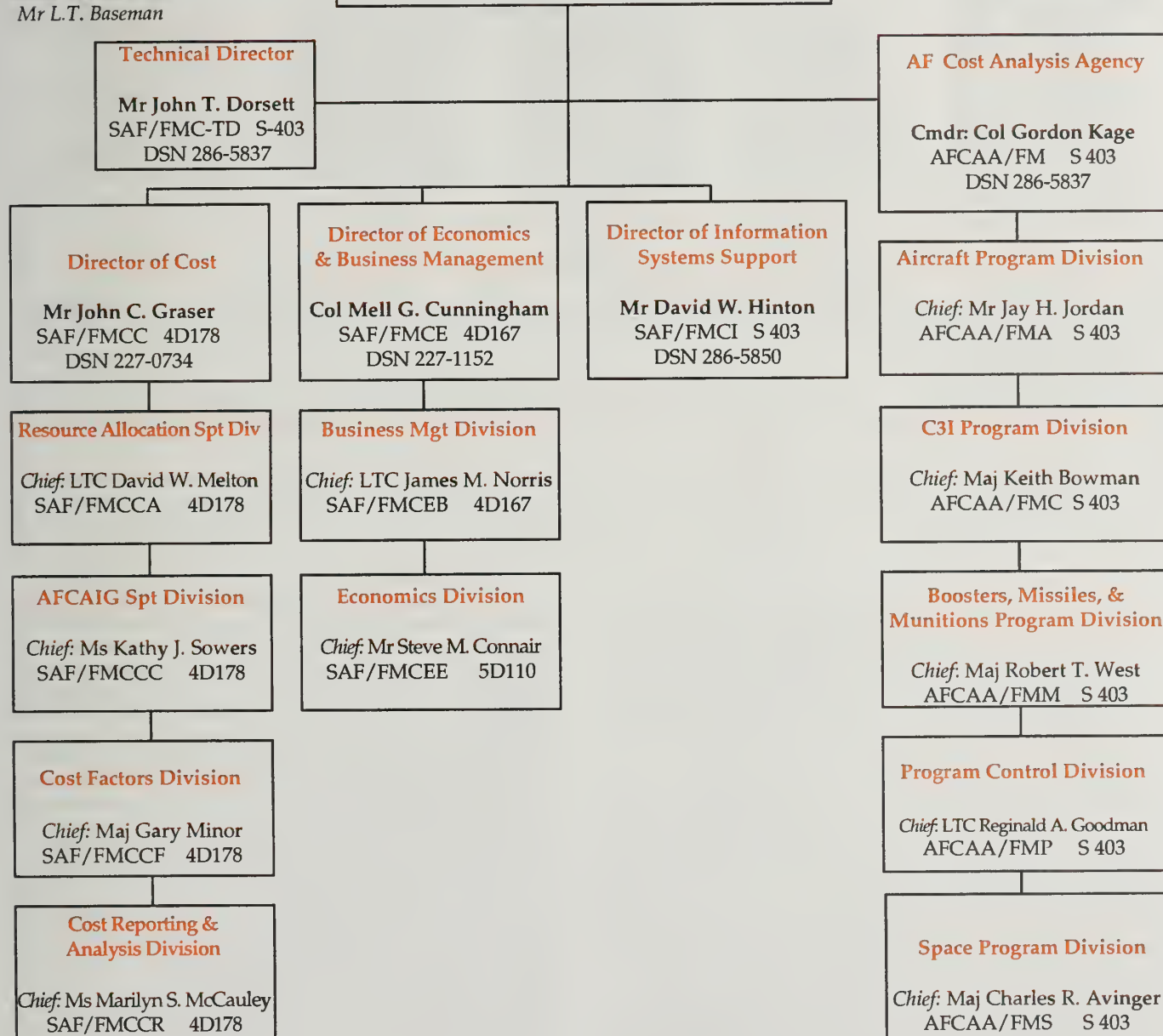


Mr L.T. Baseman

**Mr LeRoy T. Baseman**  
Deputy Assistant Secretary  
Cost and Economics  
SAF/FMC DSN 227-5311 4D159  
**Col Bron Prokuski, Jr.**  
Deputy for Cost and Economics



Col B. Prokuski

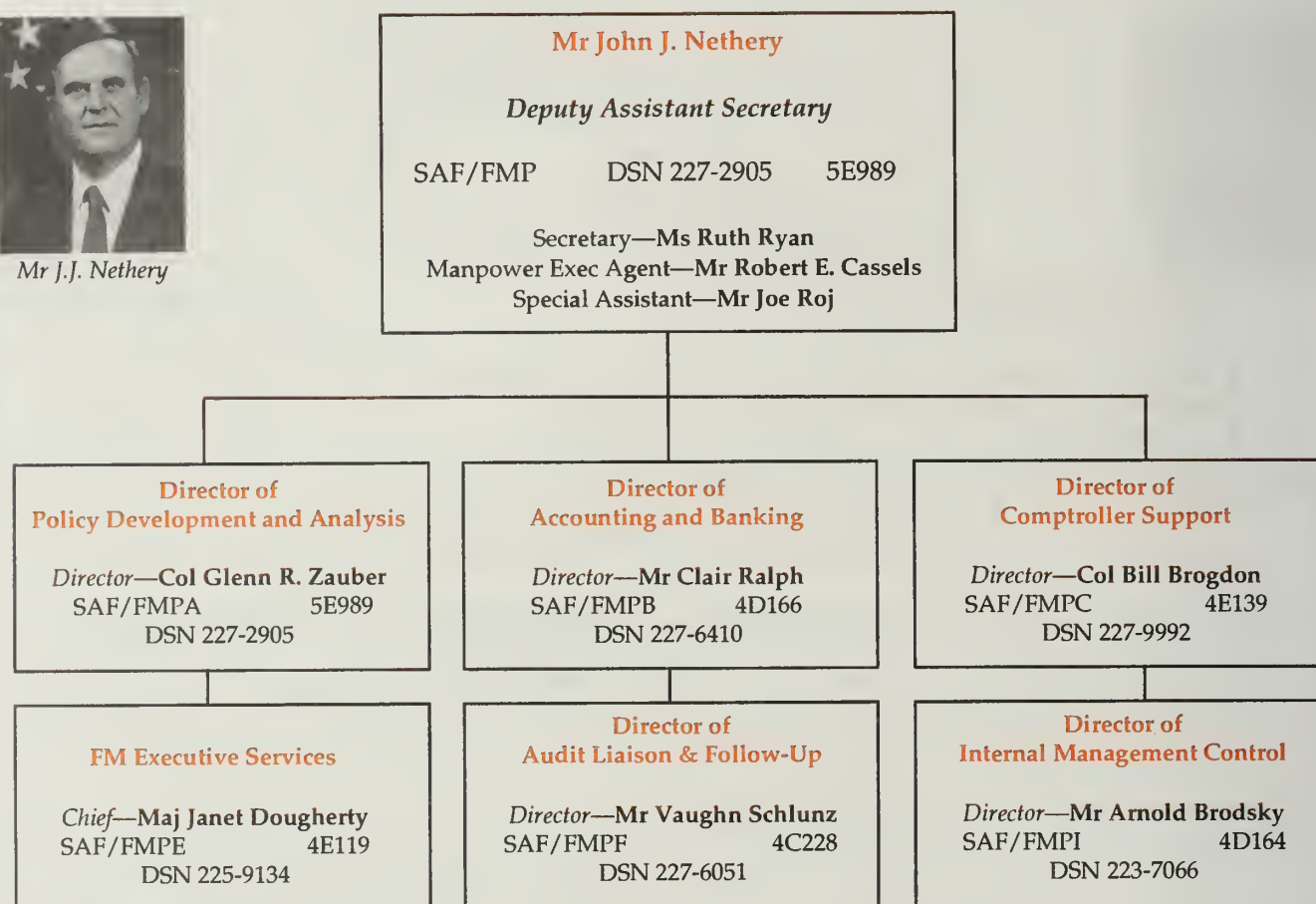




# DEPUTY ASSISTANT SECRETARY, PLANS, SYSTEMS, AND ANALYSIS



Mr J.J. Nethery



The Deputy Assistant Secretary (Plans, Systems, and Analysis) supports the Secretary and Assistant Secretary of the Air Force with mission area program analysis and evaluation, manages SAF/FM activities associated with long-range and strategic planning, comptroller support, accounting and banking, audit liaison and follow-up, and internal management controls. It chairs the Financial Management Career Program (FMCP) Policy Council and serves as a member of the Acquisition Professional Development Council.

**Director of Policy Development and Analysis (SAF/FMPA):** This office provides policy and program analysis support to the Secretary, Under Secretary, and Assistant Secretaries and provides a quick reaction assessment capability of Air Force programs. It is responsible for the development and analysis of resource strategies for near- and long-term financial forecasts and provides advice on Air Force policies and actions with respect to mission area requirements, tradeoffs, and priorities, including PPBS issues and weapon system program alternatives. This office serves as a bridge between the Secretariat and Air Staff on PPBS and program development matters.

**Director of Accounting and Banking (SAF/FMPB):** This office provides financial policy and program support to the Secretary, Under Secretary, Assistant Secretaries and Air Staff for accounting and finance systems. It manages the banking, credit union, and Diners Club charge card programs, the Morale, Welfare, and Recreation Appropriated Fund Support program and Financial Management Awards Program. This office serves as a bridge between the Air Staff, DoD Comptroller (Management Systems), Defense Finance and Accounting Service and the MAJCOM comptroller communities for the above activities as well as financial reporting, audit reports, and Anti-Deficiency Act Violation Investigations.

**Director of Comptroller Support (SAF/FMPC):** This office supports the Air Force financial management community in the areas of wartime planning, long-range planning, training/education, personnel development, organizational planning, manpower management and the awards program. This organization serves as the liaison between the Secretariat and the field comptroller communities. Other key activities include office of primary responsibility for Comptroller Executive Sessions and the publication of *The Air Force Comptroller* magazine.

**Chief of FM Executive Services (SAF/FMPE):** This office serves as the Secretariat focal point for SAF/FM mail distribution, civilian and military personnel actions, security, documentation management, supply accounts, information management, and special projects.

**Director of Audit Liaison and Follow-Up (SAF/FMPF):** This office serves as the Air Force's central focal point for all contacts with the General Accounting Office (GAO) and DoD Inspector General (DoDIG) on audit-related matters. It establishes Air Force audit follow-up and resolution policies and procedures; operates and maintains the Air Force internal data-based management system to track and follow-up on audit recommendations until the completion of management action; prepares Air Force input for the DoDIG Semiannual Report to the Congress; initiates the resolution process for disagreements between management and audit officials; and elevates disagreements that cannot be settled at lower levels to the Under Secretary for decision.

**Director of Internal Management Control (SAF/FMPI):** This office provides policy and planning direction for the internal management control program under the Federal Managers' Financial Integrity Act. The act requires establishment of systems of internal control and an annual Statement of Assurance disclosing material weaknesses.

# AUDITOR GENERAL OF THE AIR FORCE



Mr J.R. Crawford

**Mr Jackie R. Crawford**  
The Auditor General of the Air Force  
DSN 224-5626



Mr R.L. Baugh  
(Arlington VA)  
226-8026  
**Operations**



Col J.S. Hall  
(Pentagon)  
224-5738  
**Resource Management**



Mr J.W. Dorris  
(Arlington VA)  
226-8031  
**Field Activities**



Mr K.E. Seifert  
(March)  
876-4071  
**Financial/Support Audits**



Mr L.R. Stapleton, Actg  
(Wright-Patterson)  
787-6355  
**Acquisition/Logistics Audits**

## Field Activities Directorate

## Acquisition & Logistics Audits Directorate

### Western Audit Region

(AFAA/FDW)  
Randolph AFB TX

Elmendorf AFB AK  
Fairchild AFB WA  
Hickam AFB HI  
Kadena AB JA  
Luke AFB AZ  
March AFB CA  
McChord AFB WA  
Mt Home AFB ID  
Nellis AFB NV  
Osan AB Korea  
Randolph AFB TX  
Travis AFB CA  
Vandenberg AFB CA  
Yokota AB JA

### Central Audit Region

(AFAA/FDC)  
Scott AFB IL

Barksdale AFB LA  
Cannon AFB NM  
Davis-Monthan AFB AZ  
Dyess AFB TX  
Ellsworth AFB SD  
Grand Forks AFB ND  
Holloman AFB NM  
Keesler AFB MS  
Little Rock AFB AR  
McConnell AFB KS  
Minot AFB ND  
Offutt AFB NE  
Peterson AFB CO  
Scott AFB IL  
Sheppard AFB TX

### Eastern Audit Region

(AFAA/FDE)  
Langley AFB VA

Andrews AFB MD  
Bitburg AB GM  
Charleston AFB SC  
Dover AFB DE  
Griffiss AFB NY  
K.I. Sawyer AFB MI  
Lakenheath (RAF) UK  
Langley AFB VA  
Maxwell AFB AL  
McGuire AFB NJ  
Patrick AFB FL  
Ramstein AB GM  
Seymour-Johnson AFB NC  
Shaw AFB SC

### Materiel Audit Region

(AFAA/QLR)  
Wright-Patterson AFB OH

Edwards AFB CA  
Eglin AFB FL  
Hanscom AFB MA  
Hill AFB UT  
Kelly AFB TX  
Kirtland AFB NM  
Los Angeles AFB CA  
McClellan AFB CA  
Robins AFB GA  
Tinker AFB OK  
Wright-Patterson AFB OH

Continuing professional development is critical to success in any field. In the Audit Agency we embody Continuing Professional Education (CPE) not only because it is required by the US Comptroller General Standards for Government Auditing, but more importantly because it is required for survival. The Comptroller General standards require that each auditor obtain 80 hours of education every two years. In this two-year cycle, all AFAA auditors met that requirement.

To maintain our clients' confidence and our professional competence, we must educate ourselves in all facets of Air Force operations, advanced audit techniques, and the automation that supports them. To that end, the AFAA has undertaken an ambitious program of CPE. This year alone, we provided almost 51,000 hours of continuing professional development for our members (an average of 60 hours for every person in the AFAA). We

used our own in-house schools (21,000 hours), Air Force and government courses (19,000 hours) and non-government training (11,000 hours) to do that job.

Although an average of 60 hours per person sounds good, it does not mean that every person was able to get that much through our formal programs. To supplement the formal schooling, we have an extensive audio tape, video tape, and workbook self-study library. This allows our traveling auditors and those at locations where educational opportunities are less available the ability to obtain a quality learning experience in a self-paced atmosphere.

In summary, continuing professional development and education provides an avenue for all AFAA personnel to expand their horizons, increase their technical competence, and keep abreast of changing technologies—all of which help us better serve the Air Force.





# Defense Finance and Accounting Service— Denver Center



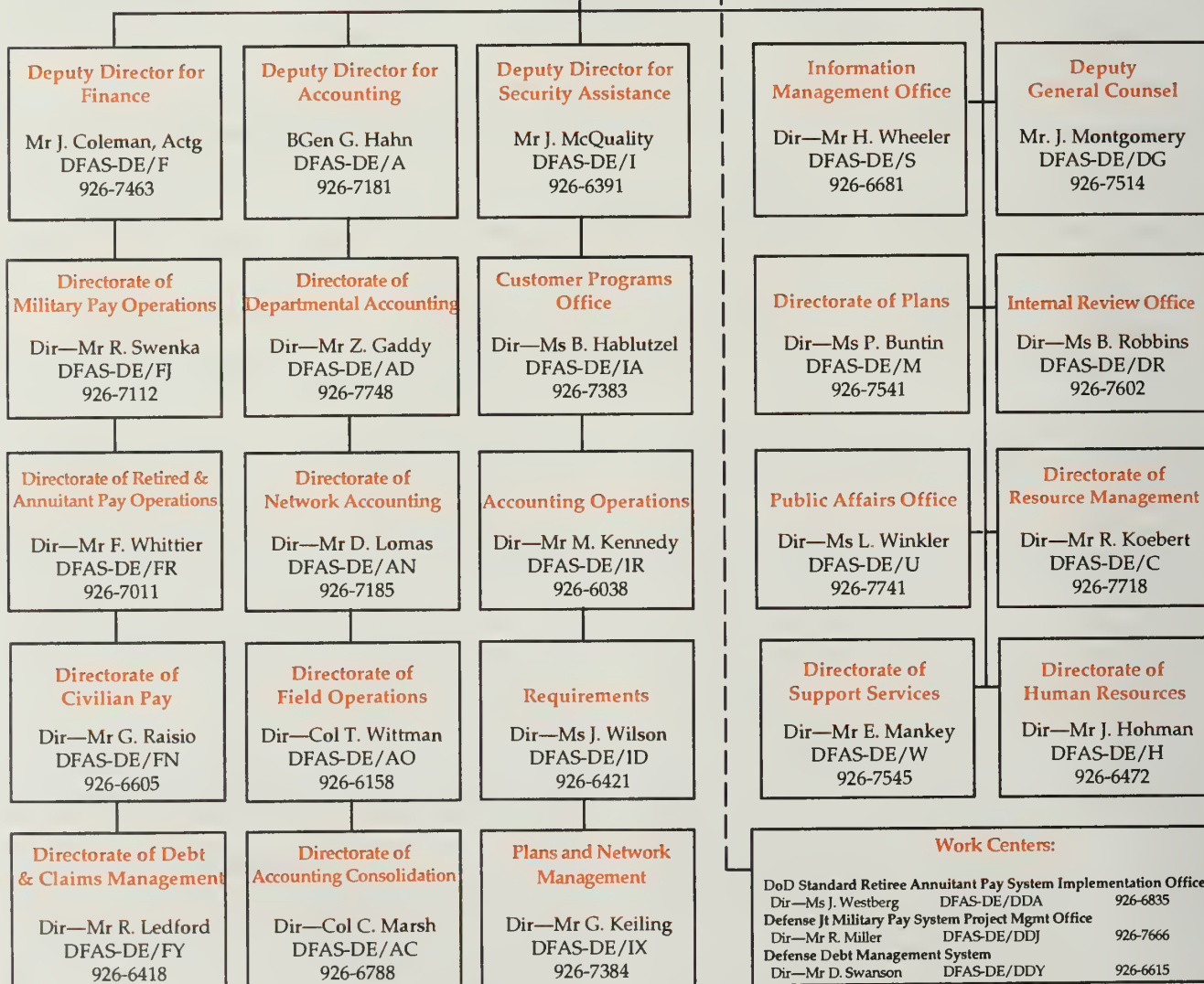
Mr J.S. Nabil

**Mr John S. Nabil**  
*Director, Denver Center*  
DFAS-DE/D DSN 926-7461

**Mr Jerry Coleman**  
*Principal Deputy Director, Denver Center*  
DFAS-DE/DD DSN 926-7463



Mr J. Coleman



# STANDARD SYSTEMS CENTER



Mr Foley

*Chief of Financial Management  
and Comptroller Systems Division*

**Mr Pat Foley**

DSN 596-4181

*Deputy Chief*

**Lt Col Wall**

FAX 596-5169

## Budget Support Branch

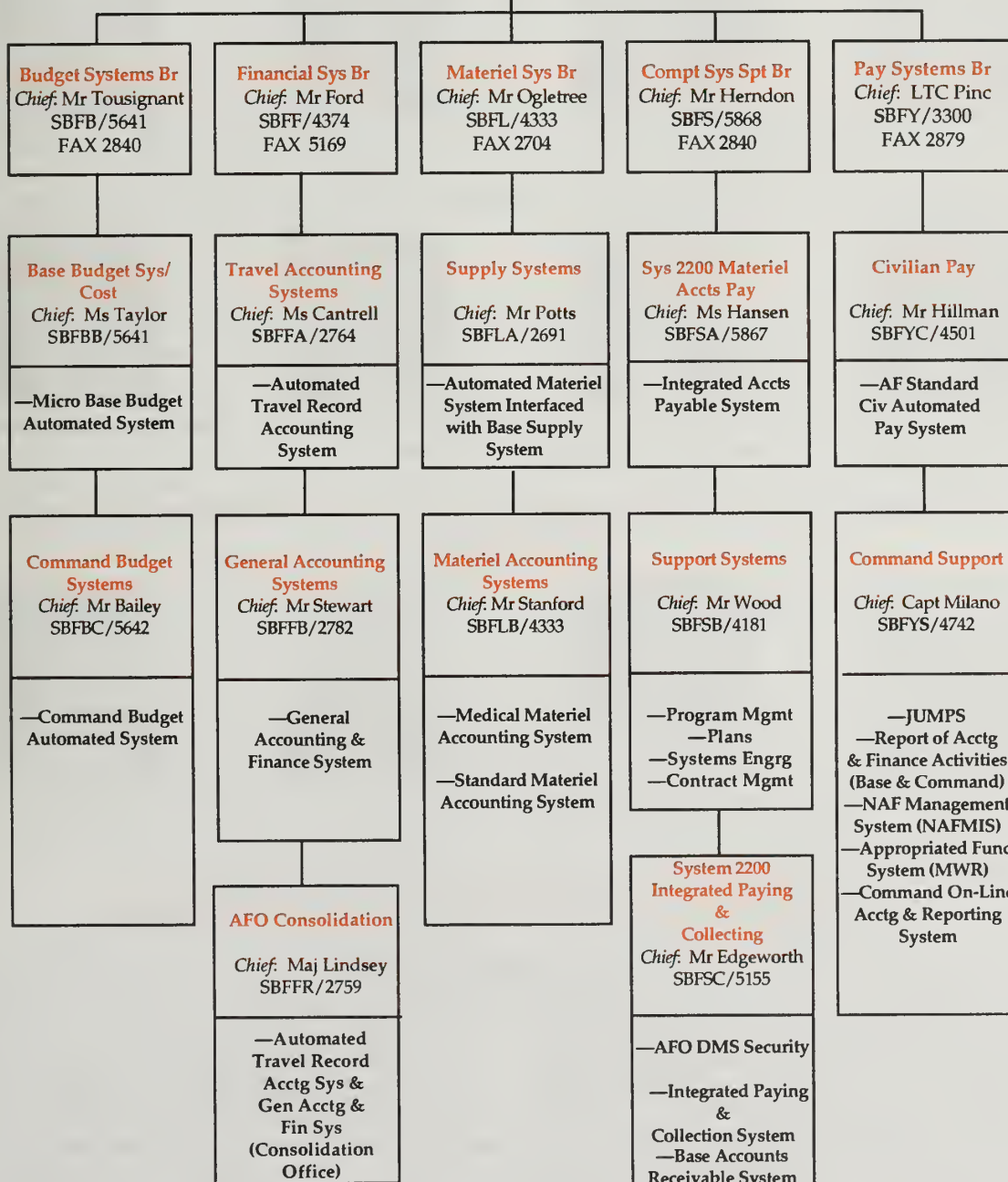
SAF/FMBMA-S

Mr Chapman/DSN 596-4180

## Plans & Programs Division (DFAS-DE/SI)

DFAS-DE/SSC/SBF (Liaison Office)

Ms Overton/DSN 926-6681





# Financial Management Career Program Policy Council



**Senior Advisor**  
Mr John W. Beach  
SAF/FM



**Chairman**  
Mr John J. Nethery  
SAF/FMP



**Co-Chairman**  
Mr Jackie R. Crawford  
SAF/AG



**Personnel Representative**  
Mr Pat L. Schittulli  
AF/DPC



**Cost Representative**  
Mr LeRoy T. Baseman  
SAF/FMC



**Budget Representative**  
Mr Robert D. Stuart  
SAF/FMB



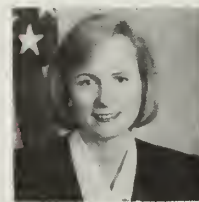
**AFMC Representative &  
TPS Panel Chair**  
Ms Donna J. Back—AFMC/FM



**Operating Cmd Rep**  
Col Joseph A. Campione  
ACC/FM



**Operating Cmd Rep**  
Col Dennis R. Samic  
AETC/FM



**T & D Panel Chair**  
Ms Cathy B. Sparks  
SAF/FMBI



**Position/PEP Panel Chair**  
Mr Thomas L. Miner  
AFMC/LG



**Prgm Effectiveness Panel Chair**  
Mr Jerry Dorris  
AFAA/FD

## Support Members



**DFAS Liaison**  
Mr Jerry Coleman  
DFAS-DE



**FMCP Executive Agent**  
Mr Vaughn Schlunz  
SAF/FMPF



**Career Program Director**  
Mr H.E. (Ed) Park  
AFCPMC/DPCMA



**FMCP & Manpower Exec Agent**  
Mr Robert E. Cassels  
SAF/FMP

## PALACE TEAM—AFCPMC/DPCMA—DSN 487-6450

**Chief, Training & Development**  
(Vacant)

**Chief, Referral/PEP Support**  
Mr. Ronald E. Sheppard

**Chief, Total Person Score**  
Mr Jim H. Chapman

**Acctg & Finance/T & D Support**  
(Vacant)

**Budget/TPS Support**  
Mr Kermit Fritz

**Cost/PAQ Support**  
Ms Karen R. Johnson

**Audit/APDP Support**  
Mr James L. Nelson

**Position/PAQ/CB Support**  
Ms Cyndi A. Heath

**Program Effectiveness Support**  
Mr Kipton L. Wilson

**Data Automation Support**  
(Vacant)

# COLONELS' GROUP

AF/DP



Col Larry W. Northington

**Col Larry W. Northington**  
Chief, Colonels' Group (AF/DPO)

Pentagon—Room 5C435  
DSN 223-8488

**Executive Officer**  
Maj Tom Smoot

## Assignments Division

Col John M. Spiegel  
Chief

Pentagon, RM 5C432 DSN 223-8490

## Support Division

LTC Will Canny  
Chief

Pentagon, Rm 5C444 DSN 223-8494 (Policy)

Washington Area Rated  
Lt Col Andy Steel  
Washington D.C. Assignments

16XX, 23XX,  
005X, 49XX, 67XX,  
80XX, 81XX, 82XX  
Maj Harrison Bryant  
Assignment Officer

Fighter (Light) Acft  
Maj Chuck Duke  
Assignment Officer

004X, 009X, 31XX,  
40XX, 60XX, 64XX, 66XX  
Maj Armand Grassi, Jr  
Assignment Officer

Bomber/Airlift/Tanker  
(Heavy) Acft  
Capt Marty Waugh  
Assignment Officer

0029, 18XX, 20XX,  
26XX, 27XX, 28XX,  
29XX, 65XX  
Capt Patti Korn  
Assignment Officer

Attache, Security Assistance,  
Joint Rated  
Maj Darrell Sims  
Assignment Officer

001X, 0930, 0940,  
25XX, 55XX,  
70XX, 73XX, 74XX,  
75XX, 78XX, 79XX  
Maj Fran Martin  
Assignment Officer

Medical, Legal, Chaplain  
Ms Phyllis Dula

Maj Sue Porterfield  
Joint Management

Capt Phil Cooper  
SSS, Personnel Policy

SMSgt Dyane Trammell  
NCOIC, Special Actions  
and Retirements

Mr Bill Wells  
Information Manager  
Systems Administration

Ms Nancy Brown  
Board Support,  
Early Pin-Ons, and  
EFMP/Humanitarians

TSgt Daryl Price  
NCOIC, Records  
DSN 223-8496

A1C Steve Maxson  
Records Manager

A1C Todd Shelton  
Records Manager

The Colonels' Group has two divisions ready to help you with your Air Force career. The *Assignments Division* handles all assignment actions. Assignment Officer (AO) responsibilities are divided along career field lines as indicated above, with support career fields defined by AFSCs and rated career fields defined by aircraft type. Due to their large size, rated career fields

are split between several AOs along organization/location lines. The *Support Division* is responsible for colonel actions concerning joint issues, quality force, senior service schools, retirements, board support, and selection folder maintenance. This includes reviewing all incoming OPRs, citations, and photos before they are filed in the Headquarters USAF Officer Selection Folder.



**Executive, Administrative,  
or Dual-Function Officers**

SAF/FMB	LTC C. Deese .....	225-1875
SAF/FMC	Maj J.M. Doody .....	227-5313
SAF/FMM	Ms B. Dudka .....	225-2635
SAF/FMP	Ms R. Ryan .....	227-2905
SAF/FMPE	Maj J. Dougherty .....	225-9134
ACC	Capt K.L. Evans .....	574-3112
AFAA	LTC R.E. Spath .....	224-5626
AFC'A	Capt M.A. Young .....	576-5989
AFIC	CMS R.L. Lemery .....	969-2866
AFMC	Maj P. Popovich .....	787-2443
AFSPACECOM	Capt J.H. Williams .....	692-3792
AMC	Maj C.L. Boyle .....	576-3337
AETC	Capt J. Martin .....	487-2161
PACAF	Capt T.E. Edem .....	449-6931
USAFE	Maj (S) C. Fred Witter .....	480-6437

**SECRETARY OF  
The Honorable**

**Assistant Secretary  
Financial Management  
(SAF)**

**Assistant Secretary  
Principal Deputy  
Military Assistant  
Executive Officer  
Exec for Enlisted Matters**

(DSN Phone Numbers Used)

**Deputy Assistant Secretary,  
Budget (SAF/FMB)**

Dep Asst Secy	Brig Gen A.D. Bunger .....	225-1875
Dep for Budget	Mr R.D. Stuart .....	225-1877

**Major Commands**

ACC  
AETC  
AFMC

AFSOC

AFSPACECOM  
AMC

PACAF  
USAFE

**Financial Management/  
Comptroller**

Col J.A. Campione .....	574-4854
Col D.R. Samic .....	487-2161
BG O.L. Kohut .....	787-6781
Col M. Weitman .....	579-2292
Col D.H. Owen .....	692-3791
Col E.G. Odgers .....	576-3337
Col C.G. Bridges .....	449-9850
Col J.H. Mechanic .....	480-6437

**Financial Analysis**

Col G.P. McElroy .....	574-4656
Col M. Foster .....	487-5100
Col P.G. Stauder (Budget) .....	787-3272
Mr R.P. Boulais (Cost) .....	787-4153
Mr W.S. Rone (Budget) .....	579-2292
Maj K. Eden (Cost) .....	579-2292
Col R.G. Jones .....	692-2528
Col R. Canny .....	576-5226
LTC M.D. Holdcraft (DBOF-T) .....	576-4648
Col C.W. Martin .....	449-0227
Col B.E. Peters .....	480-6463

**Field Operating Agencies**

AFAA  
AFC'A

AFIC  
AFDW  
AFMWRA

AFNEWS  
AFOTEC

AFRES (Robins)  
AF/REC (Pentagon)

NGB (Pentagon)  
ANGRC (Andrews)  
USAFA

(See Page 15)

Mr P. Jones .....	576-5989
Col P.D. Huegel .....	969-2866
Mr G. Cava .....	225-6624
Col R.J. Eyermann .....	487-7500
Mr W.T. Slick .....	945-6244
Maj T.E. Gardner .....	246-5633
Col (S) R.C. Ilardi .....	497-1376
Mr W. Gracie .....	227-1060
Col G. Gallimore .....	225-3877
Col F. Templon .....	858-8010
LTC T.A. Gagnon .....	259-2772

Ms C. Shildt (Budget) .....	576-6225
Maj J. Guzman (Cost) .....	576-5661
LTC S.M. Passarello .....	969-2866
Mr K. Payne .....	225-4610
None .....	
SMS R. Altman .....	945-6244
Ms E.L. Sanchez .....	246-5633
Mr W.H. Colson, Jr. ....	497-1390
Col D. Sampson .....	223-2676
LTC T. Koch .....	225-0885
LTC D. Whitehead .....	858-8018
LTC (S) R.L. Virost .....	259-2770

**AIR FORCE**  
**a E. Widnall**

**the Air Force,  
and Comptroller  
)**

nt) .....223-6457  
W. Beach .....227-4464  
nt) .....227-1974  
. Strohfus .....227-5065  
M. Calhoun ...224-5437

**Management Systems Deputy  
(SAF/FMM)**

Deputy Mr A.E. Fitzgerald .....227-7832

**Deputy Assistant Secretary,  
Cost and Economics (SAF/FMC)**

Dep Asst Secy Mr L.T. Baseman .....227-5311  
Dep for Cost & Econ Col B. Prokuski, Jr. ....227-5311

**Deputy Assistant Secretary,  
Plans, Systems, and Analysis  
(SAF-FMP)**

Dep Asst Secy Mr J.J. Nethery .....227-2905

**Financial Services Office**

LTC F.R. Faykes .....574-4871  
LTC D. Taylor .....487-2527  
Col C.E. Daugherty .....787-6436  
  
Maj F.J. Lokey .....579-2812  
  
Mr W.F. Bradley .....692-3721  
Col J.C. Wolfe .....576-4232  
  
Col K.W. Stith .....449-8827  
Col C.L. Bouboulis .....480-7260

**Defense Accounting Office**

To Be Determined .....  
Mr S. Griffith .....487-5371  
Mr T.P. Keithley .....  
  
Maj F.J. Lokey .....579-2812  
  
Mr R.W. Martin .....692-3720  
Mr R. Elhausen .....576-5114  
  
TBD .....  
TBD .....

**AF Audit Agency Rep**

Mr R.D. Merryman .....574-7234  
Mr R. Guajardo .....487-6778  
Mr E.J. Scott .....787-5439  
  
Mr C.W. Barrass .....968-4984  
  
LTC T.W. Chambers .....834-7291  
Mr G.L. Chalcraft, Jr. ....576-6875  
  
Mr M.D. Marcussen .....448-1551  
LTC K.K. Links .....489-7513

Mr J.F. McKeon .....576-5096  
  
Maj D.E. Arnold (Programs) .969-2348  
Mr James W. Coleman .....227-6517  
Mr D. Ball .....487-5445  
MSgt M. Wiljakainen .....945-6244  
None .....  
Mr L.A. Collier .....497-1432  
Maj J. White .....227-1060  
None .....  
LTC C. Warren .....858-8035  
(Vacant) .....259-3160

TBD .....  
  
TBD .....  
Ms Catherine I. Guidoni .....297-4562  
TBD .....  
TBD .....  
TBD .....  
TBD .....  
TBD .....  
N/A .....  
TBD .....  
TBD .....  
Mr G.J. Morgan .....259-3161

Mr G.L. Chalcraft, Jr. ....576-6875  
  
Mr R. Guajardo .....487-6778  
LTC M.D. Pesola .....858-5391  
Mr R. Guajardo .....487-6778  
Mr J.L. Sommer .....945-8614  
Mr P.C. Rolfe .....246-5503  
Mr J.W. Salter, Jr .....468-2806  
N/A .....  
LTC M.D. Pesola .....858-5391  
LTC M.D. Pesola .....858-5391  
LTC T.W. Chambers .....692-7291



# Key Comptroller Personnel



## AIR COMBAT COMMAND

Barksdale AFB LA  
Beale AFB CA  
Cannon AFB NM  
Castle AFB CA  
Davis-Monthan AFB AZ  
Dyess AFB TX  
Ellsworth AFB SD  
Fairchild AFB WA  
Grand Forks AFB ND  
Griffiss AFB NY  
Holloman AFB NM  
Howard AFB CZ  
Keflavik IC  
K.I. Sawyer AFB MI  
Langley AFB VA  
Loring AFB ME  
MacDill AFB FL  
McConnell AFB KS  
Minot AFB ND  
Moody AFB GA  
Mountain Home AFB ID  
Nellis AFB NV  
Offutt AFB NE  
Pope AFB NC  
Seymour Johnson AFB NC  
Shaw AFB SC  
Whiteman AFB MO

LTC N.G. Lane ..... 781-3237  
Maj R.D. McCleskey ..... 368-2225  
Maj J.L. Wolfe ..... 681-2731  
Maj J.C. Mack, Jr. .... 347-2375  
Maj T.A. Sander ..... 361-5801  
Maj R.L. Woody ..... 461-2079  
Maj J.E. Perkins ..... 675-1499  
Maj J.F. Christina, Jr. .... 657-2418  
Maj R.G. Anderson ..... 362-4815  
Maj S.J. Ludemann ..... 587-4125  
LTC C. Flores ..... 867-5107  
Maj D.R. Keays ..... 284-5509  
Capt I.M. O'Neill ..... 450-4560  
Maj H.A. Forestier ..... 472-2203  
Maj L.E. Trower ..... 574-2273  
Maj H. L. Reidler ..... 920-6175  
LTC J.L. R.B. Weathers ..... 968-5187  
Maj D.J. Sanchez ..... 743-3233  
Maj S.C. Tye ..... 453-3059  
Maj P.J. Hough ..... 460-3626  
Maj J.R. Thalacker ..... 857-2275  
Col C.F. Latzke ..... 682-2593  
LTC D. Wagner ..... 271-2022  
LTC K.J. Glover ..... 486-4220  
Maj J.C. Sullivan ..... 488-6426  
LTC (S) W.E. Pritcher ..... 965-2345  
LTC P.M. Boylan ..... 975-5441

### Financial Management/ Comptroller

### Financial Analysis

Mr C.E. Colvin ..... 781-4676  
Capt J.L. Stone, IV. .... 368-2229  
Capt S.F. Karper ..... 681-2498  
Maj K.B. Durrer ..... 347-4150  
Capt R.J. Conley ..... 361-4964  
Ms M.A. Ray ..... 461-2024  
Maj J.R. Schrock ..... 675-1498  
Capt M.V. Lowe ..... 657-2155  
Mr R. Wyda ..... 362-4737  
Mr T.J. Jablonka ..... 587-3001  
Ms G.L. Shoemaker ..... 867-5303  
Capt A. Maldonada ..... 284-4201  
Ms E. Freeman ..... 450-7635  
Mr D.N. Johnson ..... 472-2357  
Capt M.A. Glass ..... 574-2806  
Ms K.B. Conrad ..... 920-6177  
Mr S.J. Macrina ..... 968-4567  
Ms M.E. Beckham ..... 743-3231  
Capt E.S. Gutzait ..... 453-3050  
Capt J.R. Pulliam ..... 460-3397  
Mr D.D. Schreiner ..... 857-2161  
Capt M. Roberts ..... 682-7729  
Mrs B. Lillard ..... 271-2022  
Capt A.N. Content ..... 486-2581  
Capt S. Streets, Jr. .... 488-6424  
Capt D. Patterson ..... 965-2190  
Ms D.J. Sparks ..... 975-3171



## AIR EDUCATION AND TRAINING COMMAND

Air University  
Altus AFB OK  
Columbus AFB MS  
Goodfellow AFB TX  
Keesler AFB MS  
Lackland AFB TX  
Laughlin AFB TX  
Lowry AFB CO  
Luke AFB AZ  
Maxwell AFB AL  
Randolph AFB TX  
Reese AFB TX  
Sheppard AFB TX  
Tyndall AFB FL  
Vance AFB OK

Col E.W. Wakeham ..... 493-7535  
Capt J.D. Weidert ..... 866-6413  
Maj M. McGrevey ..... 742-2666  
LTC D.M. Branch ..... 477-3775  
LTC J.P. Davis ..... 597-3525  
LTC J.B. Hardy ..... 473-3687  
Maj G. Magnuson ..... 732-5204  
LTC A.J. Sherbo ..... 926-2172  
Maj E. Dacus ..... 853-7007  
Maj P. McDaniels ..... 493-3628  
LTC R. Adams ..... 487-4219  
LTC E. L. Hereford ..... 838-3518  
LTC J.C. Fish ..... 736-6780  
Maj G.M. Brown ..... 523-3265  
Maj F. Shahan ..... 962-7190

Ms C.W. Wright ..... 493-5781  
Ms W.J. Howard ..... 866-6233  
Ms K. Lee ..... 742-2530  
Ms N. Royall ..... 477-5154  
Capt J.R. Cooper ..... 597-7077  
Capt M. Reyna ..... 473-2595  
Ms V. Anderson ..... 732-5261  
Ms S. R. Bazel ..... 926-5540  
Mr D.N. Rowe ..... 853-7009  
Mr R.W. Croley ..... 493-3390  
Mr B. Dycus ..... 487-2738  
Mr D.A. McIntire ..... 838-3550  
Capt J.R. Shields ..... 736-4910  
Capt N. Garvey ..... 523-2802  
Mr D.E. Gould ..... 962-7188

# By Major Commands & Bases

## Financial Services Office



Capt W.J. Paulk .....781-4674  
 CMS D.T. Clarke .....368-2205  
 Lt T.E. Dunster .....681-2498  
 Lt T.E. Highsmith, III .....347-2448  
 Lt M. Wilson .....361-4964  
 Capt J.C. Shuttee .....461-2143  
 Lt I. Guillem .....675-1554  
 Mr R.N. Jenson .....657-2155  
 Lt D. Christy .....362-4850  
 Lt R.W. Lang .....587-3121  
 Lt F.J. Fleitas, Jr. ....867-3548  
 Capt D.E. Peters .....284-5041  
 SMS S. Lacey .....450-2438  
 Lt J.L. Lindsey .....472-1052  
 Capt T.L. LaPointe .....574-3183  
 MSgt D.R. Forcier .....920-6177  
 Lt T.F. Relford .....968-4092  
 Lt C. Bagadiong .....743-3223  
 Lt M.S. Beiter .....453-3048  
 Lt C. M. Foster .....460-2762  
 Lt S. Granger .....857-2223  
 Lt T.S. Nicholson .....682-2513  
 CMS G. Gardner .....271-3030  
 Capt B.E. Kennarr .....486-2338  
 Capt R.G. Jones .....488-6208  
 Capt H.B. Rice .....965-2447  
 Capt P.L. Sinopoli .....975-5389

## Defense Accounting Office

Mr J. Clement .....781-3211  
 Mr H. Lindskog .....368-2181  
 Ms W. McWatters .....681-2497  
 Mr M. Miller .....347-2448  
 Maj M. Mason .....361-5803  
 Ms P. Luton .....461-3048  
 Mr G. Jewett .....675-1554  
 Mr R. Jensen .....657-2155  
 Mr R. Bradsteen .....362-6207  
 Mr T. Gonyea .....587-3121  
 Mr J. Vigil .....867-5549  
 TBD .....284-5041  
 TBD .....450-4560  
 Mr G. Gustafson .....472-1051  
 Mr J. Cohen .....574-3426  
 Mr K. Jones .....920-6177  
 Mr F. Main .....968-5458  
 Ms P. Lappin .....743-6291  
 Ms A. Reimers .....453-4329  
 Capt J. Lane .....460-3294  
 Capt B. Heisler .....857-2223  
 CMS K. Moore (Actg) .....682-5616  
 Ms L. Taylor .....271-3030  
 Mr J. Stephenson .....486-2338  
 Capt S. Dillon .....488-6208  
 Ms M. Richardson .....965-2514  
 Mr C. Wilson .....975-5390

## AF Audit Agency Rep

Mr C.M. Tingle .....781-5249  
 Mr F.B. Wulsin .....837-2765  
 Mr J.P. Kadle .....681-2991  
 Mr F.B. Wulsin .....837-2765  
 Mr B.C. Carpenter .....361-5518  
 Mr D.M. French .....461-5551  
 Mr R.E. Donaldson .....675-5750  
 Mr L.J. Miceli .....657-2586  
 Mr T.A. Renner .....362-5006  
 Mr K.J. Iverson .....587-4776  
 Mr K.J. Jennings .....867-3767  
 Mr D.A. Frankenstein .....574-7021  
 Mr D.A. Frankenstein .....574-7021  
 Mr T.G. Barton .....472-2579  
 Mr D.A. Frankenstein .....574-7021  
 Mr J.T. Pastor .....440-3609  
 Capt R.D. Pinto .....854-7315  
 Mr D.D. Lusebrink .....743-4026  
 Mr L.E. Kobes .....453-2841  
 Mr M.L. Simmons .....673-3670  
 Mr P.W. Criner, Jr. ....857-2721  
 Mr J.E. Schostag .....682-6915  
 Mr J.F. Knapp .....271-3223  
 Ms N.J. Couturier .....488-5281  
 Ms N.J. Couturier .....488-5281  
 Mr B.W. Knepper .....965-2978  
 Mr J.F. Knapp .....271-3223



None .....None  
 Lt W. Broussard .....866-7535  
 Lt T. Watkins .....742-2672  
 Lt N. Ramos .....477-3752  
 Lt M.B. Duffy .....597-3995  
 Capt R.G. Jones .....473-2831  
 Capt R. Kressin .....732-5203  
 Lt M.W. Schneider .....926-2987  
 Lt M. Chapin .....853-3577  
 Capt D.J. Stewart .....493-5358  
 Capt J. V. Baca .....487-6591  
 Lt J. D. Chitty .....838-6591  
 Lt C. Marcus .....736-4863  
 Lt A.R. Jamieson .....523-2300  
 Capt C.R. Simpson .....962-7191

None .....None  
 Mr J. Thornton .....866-6945  
 Ms V. McKinney .....742-2670  
 Mr G. Wallien .....477-5044  
 Mr A. Mooneyham .....597-3995  
 Ms C. L. Pelky .....473-2831  
 Mr W. Parnell .....732-5355  
 Mr C.D. Richins .....926-2252  
 Mr K. Colby .....853-3577  
 Mr C.W. Trull .....493-5343  
 Maj L. Moore .....487-6591  
 Ms C.D. Harper .....838-3225  
 Mr R. Hutto .....736-4863  
 Mr R.J. Kasper .....523-2300  
 Ms S. Wilson .....962-7286

Mr D.D. Locke .....493-2469  
 Ms R.K. Cramer .....736-4150  
 Mr D.D. Locke .....493-2469  
 Mr J.D. Farinelli .....487-6196  
 Mr A.V. Evans, Jr. ....597-4420  
 Mr J.D. Farinelli .....487-6196  
 Mr J.D. Farinelli .....487-6196  
 LTC T.W. Chambers .....834-7291  
 Mr K. M. Fuglestad .....853-7041  
 Mr D.D. Locke .....493-2469  
 Mr J.D. Farinelli .....487-6196  
 Mr J.P. Kadle .....681-2991  
 Ms R. K. Cramer .....736-4150  
 Mr B.G. Hudgins .....872-3148  
 Mr D.D. Lusebrink .....743-4026 ➔



# Key Comptroller Personnel



## Financial Management/ Comptroller

## Budget and \* Cost

### AIR FORCE MATERIEL COMMAND

AEDC, Arnold AFB TN	Col R.E. Smoker ..... 340-5530	Mr R. C. Huskey ..... 340-5606
AFDTC, Eglin AFB FL	Col C.G. Reid ..... 872-3013	* Mr R.L. Semple ..... 340-4230
AFFTC, Edwards AFB CA	Col J.V. Price ..... 527-3710	Mr J.R. Corbitt ..... 872-5398
AGMC, Newark AFB OH	Mr D.R. Baker ..... 346-7331	* Mr J.R. Corbitt ..... 872-5398
AL, Brooks AFB TX	Mr L.E. Lint ..... 240-3599	Mr J.L. Dodson ..... 527-2920
AMARC, Davis-Monthan AFB AZ	Maj R. Dell'Aringa ..... 361-4223	* Mr L.W. Ingram ..... 527-9596
ASC, Wright-Patterson AFB Oh	Col J.G. Seaux ..... 785-5917	Mr S.L. Foran ..... 346-7267
ESC, Hanscom AFB MA	Col F. Eppler ..... 478-5161	* Mr D. Cramer ..... 346-7854
HSC, Brooks AFB TX	Col B.J. Cory ..... 240-2802	Ms M. Bilbrey ..... 240-3667
OC-ALC, Tinker AFB OK	Mr E.R. Zschiesche ..... 336-2029	* Mr J.L. Stein ..... 240-3629
OO-ALC, Hill AFB UT	Mr G.L. Mortensen ..... 458-5076	Mr D. Foster ..... 361-5096
PL, Kirtland AFB NM	LTC J.F. Finnegan ..... 246-9733	* Ms S. Anderson ..... 361-3339
RL, Griffiss AFB NY	Mr A. Sisti ..... 587-3507	Mr T.L. Frye ..... 785-2770
SA-ALC, Kelly AFB TX	Mr E. Riojas, Jr. .... 945-7234	* Mr D.J. Vogel ..... 785-6483
SM-ALC, McClellan AFB CA	Ms E. Ugarkovich ..... 633-6410	LTC W. McCarroll ..... 478-5173
SMC, Los Angeles AFB CA	Col G.J. Palumbo ..... 833-0188	* Col W. Marsch ..... 478-2677
WL, Wright-Patterson AFB OH	Ms K.A. Ruffner ..... 785-2294	Maj W.G. Pazeretsky ..... 240-2403
WR-ALC, Robins AFB GA	Mr C.R. Wallace ..... 468-5751	* Maj O.B. Mercer ..... 240-3261
645 CPTS, Wright-Patterson AFB OH	Col M.B. Cooke ..... 787-2516	Ms G.J. Stearns ..... 336-3336
CASC, Battle Creek MI	Mr W.J. Strough ..... 932-5675	* Mr J.W. Simmons ..... 336-3336
		Mr T. Browning ..... 458-5042
		* Mr D. Haywood ..... 458-9054
		LTC A. Mills ..... 246-0890
		* Mr E. Beenhouwer ..... 246-5775
		Mr J. O'Halloran ..... 587-3509
		* Mr A. Sisti ..... 587-3507
		Mr S. Lumpkins ..... 945-3011
		* Mr J. LaHue ..... 945-6354
		Mr J.M. Anderson ..... 633-6125
		* Mr J.E. Hall ..... 633-1140
		Mr K.L. Yoder ..... 833-1316
		* Mr D.L. Hansen ..... 833-0139
		Mr J. Gilmore ..... 785-5557
		* Maj N.R. Krekula ..... 785-2005
		Mr H. Frank ..... 468-5644
		* Mr J.T. Jones ..... 468-2946
		Ms L.K. McLaughlin ..... 787-7387
		* Ms J.M. Smith ..... 787-7083
		Ms K.S. Dye ..... 932-5723

\* Denotes Cost Personnel

# By Major Commands & Bases

## Financial Services Office

## Defense Accounting Office

## AF Audit Agency Rep



TSgt A.M. Ring .....340-7532  
 Maj R.M. Smith .....872-4356  
 Mr D.D. Nelson .....527-4416  
 Mr M.J. Patrick .....346-7611  
 Mr L. Martinez .....240-3667  
 Ms K. Andrews .....361-5433  
 None .....  
 Maj J. Soto .....478-2306  
 Maj C. Artis .....240-3800  
 Ms G.J. Stearns .....339-3336  
 Capt R. Verma .....458-7788  
 None .....  
 Mr J. Iselo .....587-3402  
 Mr A. Fatkin .....945-6354  
 Capt Y. Grove .....633-4610  
 Capt L.E. Escobar .....833-6114  
 Mr J. Gilmore .....785-5557  
 Mr E. Hilliard .....468-2045  
 Mr D.W. Koors .....787-3816  
 Ms K.S. Dye .....932-5723

Mr R.D. Weeks .....340-7228  
 Mr L.E. Daetwiler .....872-4356  
 TBD .....527-4416  
 TBD .....346-7611  
 TBD .....240-3667  
 TBD .....361-5433  
 None .....  
 Mr K. Teague .....478-2307  
 Ms L.D. Cruz .....240-3800  
 Maj T.A. James .....339-2155  
 Maj V. Rampley .....458-4833  
 None .....  
 TBD .....587-3402  
 TBD .....945-6354  
 Maj S. Alston .....633-6343  
 TBD .....833-6112  
 TBD .....785-5557  
 LTC M. DuBeau .....468-3816  
 LTC S. Redfield .....787-3816  
 None .....

Mr B.G. Hudgins .....872-3148  
 Mr B.G. Hudgins .....872-3148  
 Mr C.E. Atkinson, Jr. ....527-2030  
 Mr S.A. Westhoff .....785-6214  
 Mr J.D. Farinelli .....487-6196  
 Mr B.C. Carpenter .....361-5518  
 Mr S.A. Westhoff .....785-6214  
 Maj P.L. Perkins .....478-5214  
 Mr J.L. Sommer .....487-6196  
 Mr J.B. Jackson .....339-2835  
 Mr G.L. Carlson .....458-6272  
 Mr P.C. Rolfe .....246-5503  
 Mr G.E. Sisson .....587-4776  
 Mr J.L. Sommer .....945-8614  
 Mr M.A. Bartlett .....633-6431  
 Mr S.D. Page .....833-0414  
 Mr S.A. Westhoff .....785-6214  
 Mr J.W. Salter, Jr .....468-2806  
 Mr S.A. Westhoff .....785-6214  
 None .....



# Key Comptroller Personnel



## AIR FORCE SPACE COMMAND

Clear AFS AK  
Falcon AFB CO  
Onizuka AFB CA  
Patrick AFB FL  
Peterson AFB CO  
Thule AB GL  
Vandenberg AFB CA  
Woomera AS AS  
F.E. Warren AFB WY

### Financial Management/ Comptroller

None .....  
Capt S. Filion ..... 560-5102  
Capt D. Tolbert ..... 561-3181  
LTC G.A. Clark ..... 854-7218  
Maj F.G. Dudek ..... 834-4633  
SMS T.D. Johnson ..... 268-1211-2680  
LTC M.O. Goble ..... 276-9733  
Capt Morgan ..... 730-1530-436  
Maj R. Hamilton ..... 481-3541

### Financial Analysis

None .....  
Ms L. A. Taliaferro ..... 560-5103  
TSgt D. Anderson ..... 561-3396  
Mr P.D. Blucker ..... 854-4231  
Mr J. Humberger ..... 834-4330  
SMS T.D. Johnson ..... 268-1211-2680  
Capt C.H. Fulghum ..... 276-9359  
SSgt A.D. Alspaugh ..... 730-1530-423  
Mr T. Oligschlaeger ..... 481-3981



## AIR MOBILITY COMMAND

Andrews AFB MD  
Charleston AFB SC  
Dover AFB DE  
Grissom AFB IN  
Lajes Fld PO  
Malmstrom AFB MT  
March AFB CA  
McChord AFB WA  
McGuire AFB NJ  
Norton AFB CA  
Plattsburgh AFB NY  
Scott AFB IL  
Travis AFB CA

Capt N.G. Brunskole ..... 858-5736  
LTC D.T. Wells ..... 673-3772  
Maj T.H. Moss ..... 445-4447  
Maj C.F. Witter ..... 928-3699  
Maj R.W. Rush ..... Ext 4212  
Maj D.P. Barnett ..... 632-4176  
LTC M. Dunbar, Jr. .... 947-5230  
Maj J.T. Chan ..... 984-2105  
LTC A. Johnson ..... 440-6304  
Maj D.C. Kendrick ..... 876-2501  
LTC S.R. Frazier ..... 689-5293  
LTC S.L. Frederick ..... 576-5218  
Maj D.A. Rye ..... 837-2251

(Vacant) ..... 858-6302  
Capt N.G. Johnston ..... 673-3774  
Capt J.A. Stone ..... 445-4465  
Capt A.M. Kaup ..... 928-2937  
Capt V. Smith ..... Ext 4150  
Capt B. J. Steinbrunner ..... 632-4167  
Capt J. Kent ..... 947-4395  
Mr J. Jones ..... 984-3851  
Capt W.J. Lamb ..... 440-6294  
Ms M. Hamel ..... 876-5853  
1Lt M.L. Fuchs ..... 689-6091  
Capt D.V. Rath ..... 576-4156  
(Vacant) ..... 837-3751

# By Major Commands & Bases

## Financial Services Office

## Defense Accounting Office

## AF Audit Agency Rep



MSgt A. R. Reese ..... 317-585-6443  
 None .....  
 Msgt V.L. Kelly ..... 561-4507  
 Lt J.W. Murrietta ..... 854-7171  
 Capt R.B. Hinote ..... 834-4404  
 TSgt J.A. Gilbert ..... 268-1211-2681  
 Capt S. Gunderson ..... 276-4031  
 TSgt S.K. Hudgens ..... 730-1530-452  
 Lt Fleitz ..... 481-3811

None .....  
 None .....  
 None .....  
 Mr W.G. Schaeffer ..... 854-7171  
 Mr D. Medaris ..... 834-4759  
 N/A .....  
 Mr D.M. Dill ..... 276-3608  
 N/A .....  
 Mr J. Dockter ..... 481-3811

Mr S.L. Nebeker ..... 317-552-4082  
 LTC T.W. Chambers ..... 834-7291  
 Mr S.D. Page ..... 833-0414  
 Capt R. Pinto ..... 854-7315  
 LTC T.W. Chambers ..... 834-7291  
 LTC T.W. Chambers ..... 834-7291  
 Mr R.D. Wagener ..... 276-3608  
 Mr A.K. Chapman ..... 448-9991  
 Mr B. Donaldson ..... 675-5750



None ..... None  
 1Lt S.V. DeThomas ..... 673-3723  
 1Lt V.L. Brooks ..... 445-4449  
 Mr E. Hintz ..... 928-2415  
 Capt R.D. Westover ..... Ext 5174  
 2Lt D.L. Peeler ..... 632-4175  
 1Lt W.R. Flynn ..... 947-5374  
 1Lt J. S. Waldrop ..... 984-5969  
 1Lt A.K. Wesemann ..... 440-6310  
 MSgt J. Sorrells ..... 876-5428  
 2Lt D.F. Evans, Jr. .... 689-5099  
 1Lt D.L. Winder ..... 576-5168  
 SMSgt E. Terek ..... 837-3907

None .....  
 Ms M.J. Kinne ..... 673-5822  
 Mr L. Wilson ..... 445-4453  
 Capt J.R. Reitzel ..... 928-2417  
 (Vacant) ..... Ext 3112  
 Mr S. Jackson ..... 632-4175  
 Mr J. Williams ..... 947-5374  
 Mr. R. Akervick ..... 984-5769  
 Mr. O. Caldwell ..... 440-6257  
 Mr S. Doutrich ..... 876-5429  
 Ms K. Pisall ..... 689-5300  
 Capt W.G. Moore ..... 576-5168  
 Mr P. Glodowski ..... 837-1885

LTC M.D. Pesola ..... 858-5391  
 Mr M.L. Simmons ..... 673-3670  
 Mr G.K. Coyner ..... 445-6524  
 (Vacant) ..... 576-5606  
 Mr A.C. Giancola ..... 489-7513  
 Mr L.J. Miceli ..... 657-2586  
 Capt W.L. Sanders ..... 876-4878  
 Ms J.K. Moore ..... 984-3791  
 Mr J.T. Pastor ..... 440-3609  
 Capt W.L. Sanders ..... 876-4878  
 Mr K.J. Iverson ..... 587-4776  
 (Vacant) ..... 576-5606  
 Mr F.B. Wulsin ..... 837-2765



# Key Comptroller Personnel



## PACIFIC AIR FORCES

Anderson AFB GU  
Eielson AFB AK  
Elmendorf AFB AK  
Hickam AFB HI  
Kadena AB JA  
Kunsan AB KS  
Misawa AB JA  
Osan AB KS  
Shemya AFB AK  
Yokota AB JA

### Financial Management/ Comptroller

Maj R.F. Magee ..... 366-7200  
Maj G. Sherwood ..... 317-377-4233  
Maj B. Kistner ..... 317-552-2375  
LTC S.J. Peters ..... 449-1892  
Maj K.M. Brandt ..... 634-1393  
Capt D. Vansant ..... 782-4401  
Maj G. Blackwell ..... 226-4115  
Maj W.M. Howard ..... 784-4364  
None .....  
LTC D. Jinwright ..... 225-8104

### Financial Analysis

Capt D.J. Watson ..... 366-4225  
Capt K.T. Gould ..... 317-377-2359  
Capt M. Lawrence ..... 317-552-2196  
Capt P.J. Frawley ..... 449-5622  
Capt K.Q. Oglesby ..... 634-1926  
Capt A.E. Alamo ..... 782-4467  
Capt B.A. Smith ..... 226-3552  
1Lt D.M. Armstrong ..... 784-4234  
None .....  
Capt J. Gouridine ..... 225-7914



## UNITED STATES AIR FORCES IN EUROPE

Alconbury RAF UK  
Aviano AB IT  
Bitburg AB GM  
Chicksands RAF UK  
Incirlik AB TU  
Iraklion AS GR  
Izmir AS TU  
Lakenheath RAF UK  
Mildenhall RAF UK  
Ramstein AB GM  
Rhein Main AB GM  
San Vito AS IT  
Sembach AB GM  
Soesterberg AB NL  
Spangdahlem AB GM  
Torrejon AB SP  
Upper Heyford RAF UK

LTC I.L. Neveu ..... 223-3871  
Maj M.C. Liska ..... 632-7319  
LTC (S) A.G. Elam ..... 453-7840  
Maj D.P. Burke ..... 234-2245  
Maj H.J. Phillips ..... 676-6607  
Maj R.W. Carpentier ..... 668-3969  
Maj (S) M.N. Weinetz ..... 675-3601  
Maj M. C. Roock ..... 226-3709  
Maj C.E. Olander ..... 238-2286  
LTC (S) V.S. Kelly ..... 480-2336  
LTC D.J. Goossens ..... 330-7182  
Maj S.D. Nelson ..... 622-3355  
Maj C.G. McDowell ..... 496-7497  
Capt H.M. Lister ..... 363-8128  
Maj T. Frankenfield ..... 452-6127  
None .....  
LTC S.J. Nugent ..... 263-4901

Maj R. Karlmi ..... 223-3874  
Capt T.O. Major ..... 632-7572  
Capt D.R. Tusi ..... 453-7720  
Capt L.R. Cudd ..... 234-2322  
Capt T.E. Reed ..... 676-3181  
Mr T.J. Ackerboom ..... 668-3970  
Maj (S) M.N. Weinetz ..... 675-3601  
Capt C. M. Board ..... 226-3664  
Capt T.L. Ross ..... 238-2787  
Capt P. A. Rose ..... 480-5722  
Capt T.A. Beck ..... 330-7082  
Capt M. Halloran ..... 622-2584  
Capt H.K. Osborne ..... 496-7503  
Capt C.E. Greiman ..... 363-8193  
Capt E.O. Johnson ..... 452-6531  
Mr K. Cole ..... 723-5181  
Capt M.A. Brown ..... 263-6287

## AIR FORCE RESERVE

Dobbins ARB GA  
Gen Mitchell IAP ARS WI  
Gtr Pittsburgh IAP ARS PA  
Minn-St Paul IAP ARS MN  
NAS New Orleans LA  
Niagara Falls IAP ARS NY  
O'Hare IAP ARS IL  
Portland IAP ARS OR  
Richards-Gebaur AFB MO  
Selfridge AGB MI  
Westover ARB MA  
Willow Grove ARS PA  
Youngstown MPT ARS OH

A. Allison ..... 925-4588  
L. Dabe ..... 950-5390  
C. Wyberg ..... 277-8510  
M. Burgess ..... 825-5310  
M. Javins ..... 363-3648  
P. Courneyea ..... 238-2298  
I. Zukauskas ..... 930-6313  
S. Markle ..... 638-4700  
J. Wood ..... 463-2428  
P. Lavis ..... 273-4161  
R. Gilbert ..... 589-3455  
M. Regan ..... 991-1166  
T. Fuzo ..... 346-1216

P. Swilley ..... 925-5136  
C. Ladin ..... 950-5346  
R. Cherpak ..... 277-8704  
H. Walsh ..... 825-5310  
K. Risberg ..... 363-3648  
R. Battaglia ..... 238-2593  
L. Felcan ..... 930-5398  
S. Zeller ..... 638-4700  
J. Gibbs ..... 463-2267  
B. LaForge ..... 273-4161  
C.J. Hayward ..... 589-3013  
J. Pavlov ..... 991-1545  
J. Scheetz ..... 346-1143





# Key Comptroller Personnel By Major Commands & Bases

## AIR NATIONAL GUARD

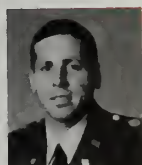
Location	Financial Management/ Comptroller	DSN	Location	Financial Management/ Comptroller	DSN
Agana GM	1Lt V. Mendiola	315-366-2196	Memphis TN	Maj S.E. Crain	966-8205
Alpena MI	LTC A. Rosado	741-3294	Meridian MS	LTC D.E. Jones	694-9205
Anchorage AK	LTC J.K. Reker	317-626-1345	Middletown PA	LTC E.W. Brough	430-9387
Andrews AFB DC	LTC J.A. Ramsey	858-0628	Milwaukee WI	Capt J.E. McCoy	580-8462
Andrews AFB MD	LTC C. Warren	858-8035	Moffett Field CA	LTC S.P. Straw	494-9124
Atlantic City NJ	Maj J.E. Murphy	455-6080	Montgomery AL	LTC M.W. Frank	742-9366
Baltimore MD	Capt A.W. Murphy Jr	243-6220	Mpls-St Paul MN	LTC J.L. Morris	825-5450
Bangor ME	LTC K. Simpson	698-7226	McConnell AFB KS	Maj D. Jackson	743-7657
Battlecreek MI	Capt D.L. Kowalski	580-3222	McEntire ANGB SC	LTC J.V. Hannon	583-8220
Birmingham AL	LTC R. Harris	694-2331	McGuire AFB NJ	LTC B.R. Johnson	440-4125
Boise ID	LTC H. Hogan	941-5550	Nashville TN	LTC B.B. McCoy	446-6551
Bradley ANGB CT	LTC R.M. Force	636-8348	New Castle DE	LTC M. Balseiro Jr	445-7462
Buckley ANGB CO	LTC M.P. Rowan	877-9684	New Orleans LA	LTC B.M. James	457-8352
Burlington VT	LTC R.L. Shea	220-5278	Niagara Falls NY	LTC K.N. Szczepanski	238-2439
Camp Murray WA	LTC K.B. Lambert	355-7234	Oklahoma City OK	Maj J.H. Grassmann Jr	940-5223
Channel Islands CA	LTC H. Kwan	893-7522	Otis ANGB MA	Maj M.A. Rigazio	557-4230
Charleston WV	Capt D.T. Buckalew	366-6149	Pease AFB NH	LTC W.K. Windsor	852-3369
Charlotte NC	LTC G.L. Cloninger	583-9124	Peoria IL	LTC J.L. Reid	724-4241
Cheyenne WY	Capt T.F. Tralongo	943-6340	Phoenix AZ	Capt L. Cordova	853-9038
Chicago IL	Capt R.J. Nyalka	930-6912	Pittsburgh PA	LTC J. Decroo Jr	277-8422
Dallas TX	Maj L.C. McDonald	874-3242	Portland OR	LTC S. Justice	638-4972
Des Moines IA	Capt J.G. Cade	939-8450	Quonset Point RI	LTC J.D. O'Grady	476-3261
Dobbins AFB GA	Maj J.R. Patterson	925-4645	Reno NV	Maj A.R. Hammond	830-4683
Duluth MN	LTC W.R. Larson	825-7215	Richmond VA	Maj L.M. Fuccella	864-6382
Eielson AFB AK	Capt M.E. Skvorc	317-377-3425	Rickenbacker ANGB OH	LTC M.E. Harold	950-3210
Ellington ANGB TX	LTC K.E. Sinkavich	954-2231	Salt Lake City UT	Maj D. Thomas	924-9123
Fairchild AFB WA	LTC J. Baltzell	657-5024	San Juan PR	LTC A.J. Torres	860-9269
Fargo ND	Maj R. Herman	362-8310	Savannah GA	Capt R.G. Poppell	860-8281
Forbes Fld KS	Maj W. Mulich	720-4719	Savannah GA	LTC D.R. Stringfellow	860-8304
Fort Smith AR	Maj B.V. Click	962-8277	Schenectady NY	Capt M. Santiago-Madera	974-9470
Fresno CA	LTC J.E. Frank	949-9269	Selfridge ANGB MI	Mr T. Reams	273-5471
Ft Wayne IN	LTC W.R. Heckman	786-1261	Sioux City IA	LTC D.W. Menefee	939-6751
Great Falls MT	Maj B.A. Livingston	279-2250	Sioux Falls SD	Maj B. Anderson	939-7723
Gulfport MS	LTC J.B. Castleberry	363-8209	Springfield IL	Capt W.D. Corbetto	892-8223
Hickam AFB HI	LTC A.K. Shinsato	315-449-7796	Springfield OH	Maj F.L. Stahl	346-2281
Jackson MS	Maj J.A. Cannon	731-9393	St Joseph MO	1Lt C.R. Ball	720-9269
Jacksonville FL	Capt R.A. Burkett	460-7490	St Louis MO	Capt P. Brassel	693-6354
Kelly AFB TX	LTC B.D. Coffey Jr	969-4686	Stewart ANGB NY	LTC N.D. Roseto Jr	247-2840
Kingsley Fld OR	Maj S.D. Cook	830-6329	Suffolk County NY	Maj A.M. Woolly	456-7503
Kirtland AFB NM	Maj E. Delgado	246-6721	Syracuse NY	Maj R.F. Blansett	489-9492
Knoxville TN	LTC G.M. Wade	588-4232	Terre Haute IN	1Lt B. Baugh	724-1206
Lincoln NE	2Lt K.D. Carlson	946-1382	Toledo OH	1Lt A.C. Whitehead	580-4041
Little Rock AFB AR	Maj S.L. Owens	731-3133	Tucson AZ	LTC D.L. Boyles	853-4445
Louisville KY	Maj G. Adair	989-4425	Tulsa OK	LTC F. Singleton	956-5260
Madison WI	Maj R. Wagner	273-8292	Volk Field WI	Maj T.A. Reis	946-3231
Mansfield OH	LTC K.E. Amos	696-6121	Westfield MA	LTC R.J. Whittaker	636-1241
March AFB CA	Capt R.C. Pasterski	947-3857	Willow Grove PA	Maj D.M. Ferraro Jr	991-1353
Martinsburg WV	Maj D.L. Shewbridge	242-9245			

# Professional Military Comptroller School

**Faculty of the PMCS, Air University  
Center for Professional Development  
Maxwell AFB AL 36112-6429**

**DSN 493-6656**

**Col B. Sterling Roth, USAF.** BS, Business Administration, University of North Carolina at Chapel Hill; MBA, Michigan State University (AFIT Applied Comptrollership Program); Certified Public Accountant. Major Background: Audit.



**LTC Tony E. Kelley, USAF.** BS, Accounting, Mississippi State University; Masters of Accounting, University of Georgia; Command and General Staff College, Armed Forces Staff College. Major Background: Finance & Accounting; Budget & Programs.



**CDR Richard C. McIntosh, USN.** BS, Baldwin-Wallace College; MS, Financial Management, Naval Postgraduate School. Major Background: Naval Aviation, Comptroller.



**LTC Charles B. Hester, USAF.** BS, Production/Operations Management, University of Arizona; MA, Management, Central Michigan University. Major Background: Comptroller, Cost Analysis.



**Maj Cynthia L. Cox, USAF.** BS, Accounting, University of Colorado. Major Background: Budget, Cost.



**Maj Daniel L. Dunaway, USAF.** BSBA, Accounting and Finance, University of Arkansas; MBA and MPA, Webster University. Major Background: Accounting and Finance and Budget.



**Maj Roberta R. Lowe, USAF.** BA, Chapman College, CA; MBA, William Carey College; MS, Marine Command and Staff; SOS; PMCS; Academic Instructor School. Major Background: Budget, Finance and Accounting.



**Capt Donna M. Fry, USAF.** BA, Business Administration, Rutgers University; MS, Cost Analysis, Air Force Institute of Technology. Major Background: Cost Analysis.



**Ms Alysén B. Moran.** BS, Education, Bowie State College, Maryland; Master of Arts in Business Management and Supervision, Central Michigan University. Major Background: Budget, Cost, and Procurement Analysis.



**Mr Jerry D. Maatta, CPA.** BA, University of Washington; MBA, California State University, Long Beach. Major Background: Auditing and MWR.

**by Colonel B. Sterling Roth**

As the new PMCS Commandant, I oversee a renowned institution. A former faculty member (1983-1986), I come to the job older, and, I hope, wiser. However, delivering the best financial management education for each student and organization we affect requires more wisdom than I possess. Of course, I have superb help.

First are the guest speakers. Numerous DoD and military department senior leaders, both flag officers and Senior Executive Service members, address each class, as do other top-notch people from government, industry, and academia. Academic freedom assures presentations and question and answer sessions are anything but dry. Students are respected and involved.

Second is our faculty. Forgive the paradox, but they are second to none. Like so many of you, they have impressive credentials and experience. Even more important, they are strongly student-centered and forward-looking. Their

performance during my first class as commandant was nothing but first class.

Third are the students themselves. Your organizations add value to PMCS by sending such highly qualified students. The resulting synergy produces energy impossible to create any other way.

We in DoD financial management face enormous challenges. The Defense Finance and Accounting Service, Defense Business Operations Fund, and Chief Financial Officers Act yield more than new acronyms. They are a call to our profession to do things smarter and better.

To help you answer that call, we invite guest speakers, recruit faculty, and select students with purpose and care. We try to do everything else that way, too. We don't want our renown, or yours, to be fleeting. We welcome any ideas that could make PMCS better. If we're smarter and better, you'll be too.

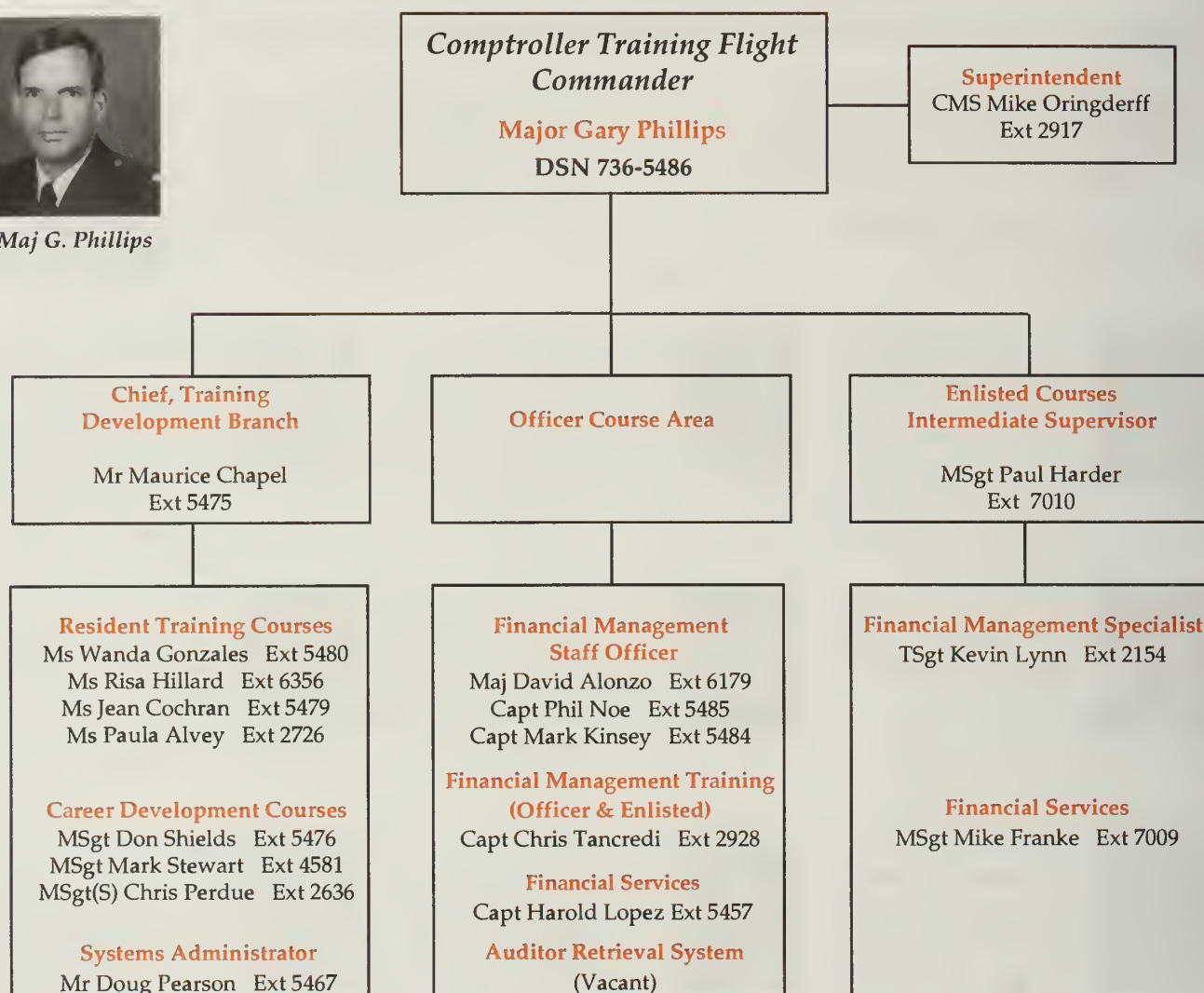




# COMPTROLLER TRAINING FLIGHT



Maj G. Phillips



## Financial Management Courses Receive Grad Credit

In February 1992, the 396th Technical Training Group staff requested the American Council on Education (ACE) evaluate our officer courses for graduate-level credit through the council. ACE publishes the standard reference recommendations used by colleges and universities in granting educational credit for military learning experiences. The evaluation of each course included a review of course control documents and course material, interviews with instructors, review of staff credentials, and the work required to successfully complete the training.

As a result of this evaluation, Comptroller Training Flight courses received a total of 45 recommended hours of graduate credit. This credit includes current as well as previously taught courses grandfathered to 1988. Following is a list of current courses with graduate credit recommendations.

Course	Graduate Hours/Subject
Fin Mgmt Staff Officer	6/Public Fin Mgmt & Fin Sys
Finl Mgmt Staff Officer, Air Reserve	3/Public Fin Mgmt
Fin Mgmt Officer (Fin Analysis)	9/Public Finance, Cost Acctg, Applied Statistical Techniques
Fin Mgmt Officer (Fin Services)	6/Public Finance, Govt Acctg Sys

These credits will be published later this year in *The Guide to the Evaluation of Educational Experiences in the Armed Services*. However, the recommendations are effective immediately. Contact your base Education Office or consult the above-mentioned publication for a list of all courses with graduate and undergraduate credit recommendations.



## NOTES FROM THE:

# Comptroller Officer Assignments Section

by Major Tony Levy

DSN 487-5031

As assignment officers the most often asked question we get from the field is "What's available at Langley AFB, San Antonio, TX, or anywhere in Florida?" Surprisingly, many officers are placing location of assignment as their number one priority. Successful and competitive officers will seek the most challenging jobs, regardless of location. One of the benefits of being assigned to AFMPC is that we get to see a lot of support officer records. The records show that successful officers and those on the fast track all demonstrate breadth and depth in their career field; show the ability to perform in high-level staff jobs, to include joint positions; and prove the ability to lead. The voluntary assignment system delegates to you great freedom in planning your future, but with that freedom comes a responsibility—the responsibility to balance your personal desires with Air Force needs.

To achieve a healthy harmony between these two objectives, your commander/supervisor is available to guide and counsel you, but ultimately you must make the decisions. When initially assigned to the Air Force, officers are expected to build depth through diverse work experience. In financial management this generally means serving as a financial services, analysis, acquisition financial management or cost analysis officer. To experience the full breadth of these opportunities in sufficient depth a minimum of two PCS moves are normally required. When contemplating a PCS, use a balanced approach to professional development—if you spent the past several years assigned to a financial services branch, then seek opportunities in analysis. Likewise if you've worked in the B-2 bomber SPO for several years, then seek an assignment with the Titan IV program. Overseas tours account for 15% of the financial management billets. Short tour overseas assignments are prime opportunities to quickly fill gaps in your professional development and hone skills in a typically austere environment.

The technical foundation built early in your career will pay great dividends as a staff officer. Staff officer positions are prevalent in every MAJCOM and numerous Air Force and joint agencies. Staff officer positions typically follow three-tier hierarchy—action officers, section chiefs, and branch chiefs. Action officers carry out the day-to-day activities of the staff, while the section chiefs manage the affairs of several action officers, and the branch chiefs bring the entire staff together to function

as a team. Keep in mind—you must be technically proficient to be competitive for a staff officer position. The work is generally fast paced and there is often very little time to bring inexperienced officers up to speed. Also, your attractiveness as a staff officer to a particular command will depend greatly on your experience in that command.

In addition to financial management staff positions, a limited number of staff billets can be found outside the career field. These opportunities include serving as an instructor or staff officer with AFROTC, Basic Military Training, OTS, SOS, Recruiting Service, or the Air Force Academy. In general, officers who choose a special duty assignment should do so early in their career in order to return before meeting the majors' board. Promotion to major brings with it an opportunity to attend Intermediate Service School (ISS) in-residence. ISS students should expect a joint duty, MAJCOM or Secretariat tour upon graduation. Those officers desiring further promotion, but not selected for school in residence, must complete ISS by correspondence or in seminar.

Technical expertise coupled with staff experience prepares an officer for key leadership and command positions. Command billets exist at the field grade levels. Majors can compete for base financial management and comptroller positions while more seasoned majors and lieutenant colonels compete for comptroller squadrons and key Secretariat and MAJCOM positions. Lieutenant colonels also have the opportunity to serve as AFROTC detachment commanders. After a successful leadership tour, officers competing for promotion to lieutenant colonel or colonel will also have the opportunity to be selected to attend Senior Service School in-residence. Upon graduation these officers are assigned to the Secretariat, joint duty billets, or MAJCOM division chief positions.

There is no way we can give every officer a definite career path that guarantees promotion each step of the way. But, what we can tell you is that the career paths of our successful senior financial managers have three things in common—a strong technical base, solid staff experience, and challenging leadership positions. There are over 1200 challenging financial management positions in the Air Force and only a handful are at Langley AFB, San Antonio, TX, and in Florida—don't let geography drive your train.







## NOTES FROM THE:

### Chief for Enlisted Matters

by CMSgt Marvin D. Calhoun

DSN 224-5437

#### Training

Over the last year I had the opportunity to participate at conferences, workshops, and base-level visitations. These visits gave me the opportunity to talk to a large population base and to make some observations. One of the key areas of concern is training. Simply put, there is no substitute for quality training of our people. Currently, the schoolhouse is providing training as defined in the current Specialty Training Standards (STSs). They have made some minor changes in order to provide the most up-to-date training. However, making significant changes to the courses takes time and a great deal of coordination with the MAJCOMs. As we press on to implement the *Year of Training Initiatives*, we must continue to provide effective OJT/in-house training. We must use all the available time and resources to ensure our people get the necessary training and are qualified to perform their mission. It is unfair to our people if we do not seek out every possible avenue to provide needed training. Many individuals will say they cannot afford the time to provide adequate training. However, we cannot afford not to train. There are a lot of changes and

challenges going on right now and they will probably continue for some time. However, OJT/in-house training is not something new. We need to adopt a strategy to ensure personnel are trained today, so they are ready and able to cope with tomorrow's challenges. For example, it is incumbent upon those in leadership positions to ensure personnel in financial analysis obtain the training and experience necessary to perform a wide range of functions of the career field. You can rest assured there will continue to be new challenges for all of us to face in the future. For instance, a lot of our experienced personnel (67273) have chosen to separate under the FY 94 drawdown program. Your training program and leadership will be the difference between having a smooth efficient organization versus an inefficient organization. Supervisors, trainers, and trainees need to do their fair share to ensure an effective and successful OJT program exists in your organization. What contributions are you making for the future leaders of the financial management and comptroller organization and the Air Force?

### FY 94 Financial Management Senior NCO Focal Points

		DSN			DSN
ACC	CMS Jay Dispirito	574-6322	Chiefs' Group	TSgt Becky Mazzi	487-6611
	CMS James Magnotta	574-2290	DFAS-DE	CMS Chuck Whittle	926-7465
AETC	SMS Robert Stewart	487-5232		CMS Gary Cale	926-8020
AFIC	CMS Raymond Lemery	969-2866	NGB	CMS DeLambert	858-8776
AFMC	SMS David Babcock	787-4975	PACAF	CMS Robert Belchic	449-8834
AFMPC	MSgt Nick Stradley	487-4115		CMS Ricky Altman	449-0252
AFRES	CMS Paul Zuckerman	497-1429	Schoolhouse	CMS Mike Oringderff	736-2917
AFSPACECOM	SMS Diane Stewart	692-3676	USAF	SMS Bill Yokom	259-3160
	MSgt Hal Glover	692-3676	USAFE	CMS Darryl Brooks	480-6291
AMC	CMS Rich Ko	576-5918		CMS August Doddato	480-6101
	CMS Ellis Jones	576-5322			



# PROMOTIONS



Col Francis L. Templon is Director of Financial Management & Comptroller, ANGRC, Andrews AFB MD



Mr Terry Keithy, GM-15, Defense Accounting Officer (DFAS-DE), Air Force Materiel Command



Ms Kathy A. Ruffner, GM-15, Director of Financial Management & Comptroller, Wright Laboratories, Wright-Patterson AFB OH

## Air Force Audit Agency

Becker, Bobbi L., to GM-13; WPAFB/QLW  
Goode, Gena M., to GS-12; Ramstein AB  
Hopper, Judith E., to GS-12; McClellan AFB  
Hubbard, William T., to GS-12; Robins AFB  
Kojak, James B., to GS-12; McClellan AFB  
Moore, James M., to GM-14; Arlington/DOO  
Pena, Jean E., to GM-13; Robins AFB  
Simmons, Michael L., to GM-14; Arlington/DOV  
Tusko, Christopher A., to GS-12; Vandenburg AFB  
Warren, Charles A., to GM-13; WPAFB/QLW

## Air Combat Command

Burshnick, Joseph E., to 1Lt; Griffiss/FMF  
Coleman, William F., to SMS; Whiteman/FMF  
Commisso, Joseph, to GS-11; Griffiss/FMA  
Gaines, Leah R., to MSgt; Langley/FMFP  
Hunter, Willie D., to MSgt; Griffiss/FMF  
Palma, Bayani P., to MSgt; Whiteman/FMA  
Paulk, William J., to Maj; Barksdale/FMF  
Sidell, Wayne A., to SMS; Langley/FMFOP  
Swan, Lyle R., to MSgt; Langley/LNFA

## Air Education and Training Command

Branch, Danny M., to LTC; Goodfellow/FM  
Coverdale, Patricia, to GS-12; Maxwell/SO  
Currier, David, to SMS; Reese/FMFPM

Lowe, Roberta, to Maj; CPD/FM  
Nola, Theresa E., to GS-12; Maxwell/FMAS  
Pelky, Cindy, to GM-13; DAO-DE/Lackland/LKF

## Air Force Materiel Command

Ahern, Maureen E., to GS-12; ESC/AWINZ  
Allen, Deborah A., to GS-12; ASC/FMPM  
Apt, Jerry K., to GS-12; ASC/FMPM  
Bacas, Anastasia Sue, to GS-12; ASC/FMPM  
Bandy, Carl, to TSgt; SMC/FMF  
Banks, Leslie K., to GS-12; HQ AFMC/FMPE  
Bauer, Kimberly A., to MSgt; OC-ALC/FMIBSP  
Beaudry, Angie A., to GS-12; ESC/AVJ  
Bissett, Skipper, to GS-13; ESC/AVJ  
Bolen, William L., to GS-12; ASC OL/FM-YAJ  
Bowen, Randal D., to GM-13; ASC/FMPM  
Bragg, Maxine K., to GS-12; HQ AFMC/FMOB  
Breen, Paul, to GS-12; ESC/TNX  
Brennan, Roberta M., to GM-14; ESC/DAO-DE  
Carlton, Mary F., to GM-13; OC-ALC/FMIRB  
Ceci, Louis P., to GS-12; RL/FM  
Chapel, Alice C., to GS-12; AFFTC/FMR  
Chisholm, Denise, to GS-12; SLMC/FMBRO  
Coley, Cynthia, to Maj; ASC/FMPM  
Conrad, Darlene, to GM-14; ASC/FMB  
Crouse, Paul A., to Maj; ASC/FMPM  
Davis, Dedrea M., to GS-12; HQ AFMC/FMOC  
Dearing, George C., to TSgt; AEDC/FMF  
Dyer, Kimberly, to GS-12; ASC/FMPM  
Eggeston, Lonnie T., to GM-13; OC-ALC/FMIBB

Elefteriou, Amy B., to Capt; OC-ALC/FMIBS  
Ellis, Kevin L., to MSgt; OO-ALC/FMFPM  
Eviston, Lynn M., to GS-13; ASC/FMBM  
Farrington, Elaine, to GS-13; ESC/ZJ  
Farron, Carol E., to GS-12; ASC/FMPM  
Ferguson, Kaye, to GS-12; SMC/FMBI  
Flaherty, Susan M., to GS-12; ESC/AWXU  
Flamand, Charles D., to GS-12; ASC OL/FM-YOF  
Furr, Betty J., to GS-12; AFFTC/FMR  
Green, Todd E., to GS-12; ASC/FMPM  
Holland, Dave, to GS-12; ESC/TNX  
Johnson, Danny E., to GS-13; HQ AFMC/FMCE  
Juralewicz, Sandra A., to GS-13; ESC/XR  
Kennedy, Chris J., to GS-12; ASC/FMPM  
Kinlin, Donna C., to GM-14; ASC/FMCE  
Kunkler, Joan T., to GS-12; SMC/FMPR  
Levesque, Ann, to GS-13; ESC/FMB  
Marshall, Janet S., to GM-13; ASC/FMPM  
Melancon, Nita Cary, to GS-13; ASC/FMBM  
Mendenhall, Dorothy V., to GS-12; ASC/FMPM  
Mitchell, Mary Jane, to GM-14; ESC/FMB  
Myers, Brenda S. to GS-12; HQ AFMC/FMOB  
Nystrom Christine S., to GS-12; HQ AFMC/FMCE  
Patrick, Marilyn J., to GM-13; DFAS-DE Newark/F  
Pilla, Ann, to GS-13; ESC/FMC  
Pottie, Patricia L., to GS-12; ESC/AWINX  
Ring, Ann M., to MSgt; AEDC/FSO  
Smith, Lee J., to Maj; ASC OL/FM  
Sollima, Rosemarie T., to GS-12; ESC/DAO-DE  
Steed, Harris A., to Maj; ASC/FMPM



Stevenson, Regina, to Capt; OO-ALC/  
FMISC

Sweet, Ann-Marie, to GS-13; ESC/TNX  
Swift, Lynne M., to GS-13; ASC/FMCE  
Trammell, William, to GS-12; SMC/CEP  
Veino, Patricia, to GS-12; ESC/FMB  
Wallace, Sue A., to GS-12; OC-ALC/  
FMIRB

Watern, Kathy L., to GM-14; ASC/  
FMCE

Weeks, Eddie D., to LTC; ASC OL/FM  
Whitney, Kimberley D., to GS-12; ESC/  
AWIJX

Wise, Richard L., to GS-12; AGMC/  
FMFA

#### **Air Force Space Command**

Carruba, M. Cay, to GS-12; Patrick/  
FMAP

Johnson, Ted D., to SMS; Thule/FM  
Naber, Velma R., to GS-12; HQ  
AFSPACECOM/FMF

Windschitl, Katrina, to GS-12; Patrick/  
FMAB

#### **Air Mobility Command**

Marr, Colleen F., to GS-12; HQ AMC/  
FMA

Martinez, Cynthia, to MSgt; March/  
DAO-DE/F

Monroe, Marvin, to MSgt; Andrews/  
FMAB

O'Hagan, Johnny, to MSgt; March/  
DAO-DE/F

Pitel, Monica, to GS-12; HQ AMC/FMA

Reed, Anita, to MSgt; Andrews/FMAB

Silas, Donna F., to GS-12; Andrews/  
FMA

Tetzner, John A., to GS-12; HQ AMC/  
FMA

Wells, D.T., to LTC; Charleston/FM

Witsman, Michael D., to MSgt; Scott/  
DAO-DE/FA

#### **United States Air Forces in Europe**

Greer, Jarvis, to Capt; 86WG/FMF

Johnson, John A., to SMS; 86 CPTS/  
FMF

Smith, Sharon Y., to Capt; 100ARW

#### **Air Force Reserve**

Ayers, Michael J., to GS-12; 930 FG

Doyle, Margaret A., to GS-12; HQ  
AFRES/FMAPS

Hink, Dennis, to GS-12; 440 AW/FMC  
James, Vicki L., to GS-12; HQ AFRES/  
FMA

Zeller, Shirley, to GS-12; 939 RQW/  
FMA

#### **Air National Guard**

Lynch, Alan, Maj; 103 RMS/FM, Bradley  
Fld

Wagner, Ronald, LTC; 128 RMS/FM,  
Madison, WI

#### **SAF/FM**

Colarossi, Tina, to GS-13; AFCAA/FMA  
Crew, George P., to GM-13; SAF/  
FMCEB

Doody, James M., to LTC; SAF/FMC

Hughes, Lisa H., to GS-12; SAF/FMBOS

Lang, Susan, to Maj; SAF/FMBOS

Lescarbeau, Ken T., to GS-13; SAF/  
FMCEB

Lies, Tom R., to Maj; SAF/FMCCF

McCauley, Marilyn S., to GM-14; SAF/  
FMCCR

Meyer, Tracy A., to GM-14; SAF/FMBOI

Pugh, James E., to Maj; AFCAA/FMS

Rothschild, Cecilia, to GS-12; AFCAA/  
FMP

Shelko, Cynthia J., to GS-12; SAF/  
FMBIM

Spinner, Paula C., to GS-14; SAF/  
FMCEE

Vogel, Russel A., to Maj; SAF/FMBOM

#### **DFAS—Denver Center**

Baez, Laurell, to Maj; (Incirlik)

Bauer, Wolfgang, to GS-12; (McClellan)

Benavides, Sandra, to GS-12; DFAS-DE/  
FJ

Brainard, Susan, to GS-12; (Wright-Pat)

Brito, Della, to GS-12; DFAS-DE/FN

Brown, Roberta, to GS-12; (Wright-Pat)

Common, Geraldine, to GS-12; DFAS-  
DE/DR

Cone, Ruth, to GM-13; (Kirtland)

Coppock, Nancy, to GS-12; (Wright-Pat)

Dawkins, Deborah, to GS-12; DFAS-  
DE/FN

Douglas, Sheila, to GM-13; (Wright-Pat)

Faulkner, Ronald, to GM-13; (Wright-  
Pat)

Fors, Steven, to CMS; (Scott)

Gade, Kevin, to GS-12; (Sheppard)

Gibbs, Robert, to GS-12 (Wright-Pat)

Hawkins, Marcia, to GS-12; DFAS-DE/  
FJ

Helphinstine, Stephen, to GS-12;  
(Wright-Patterson)

Horton, Donald, to GS-12; (Wright-Pat)

Huntley, Lena, to GS-12; (Maxwell,  
Gunter Annex)

Johnson, John, to SMS; (Ramstein)

Keyser, Ric hard, to GS-12; DFAS-DE/  
FJ

Kulp, Linda F., to GS-12; DFAS-DE/FJ

Monroe, Marvin, to MSgt; (Andrews)

Moser, Billye, to GM-14; DFAS-DE/AC

Moss, Hubert, Jr., to LTC; DFAS-DE/  
AC

Oberg, Bryan, to GS-12; DFAS-DE/FJ

Oglesbee, Janice, to GS-12; (Wright-Pat)

Ogletree, Sydney, to GM-14; (Maxwell,  
Gunter Annex)

Owens, Kay, to GS-12; (Maxwell, Gunter  
Annex)

Ray, Robert, to GM-13; DFAS-DE/FJ

Reed, Anita, to MSgt; (Andrews)

Roberts, C. Deane, to GS-12; (Wright-  
Pat)

Salvino, Dorothy, to GS-12; (Maxwell,  
Gunter Annex)

Sargent, Mark, to GS-12; (Wright-Pat)

Silas, Donna, to GS-12; (Andrews)

Staley, Ricky, to GS-12 (Wright-Pat)

Stone, Barry, to Maj; DFAS-DE/AO

Thompson, Anthony, to Maj;  
(Randolph)

Thompson, Richard, to GM-13; (Tinker)

Tipton, Rebecca, to GS-12; (Wright-Pat)

Trame, Laurence, to GS-12; (Wright-  
Pat)

Traylor, Marianne, to GM-13; (Los  
Angeles)

Watson, Ethel, to GM-14; (Los Angeles)

Wheeler, David, to GS-12; DFAS-DE/  
WF

White, Frances, to GM-13; (Wright-Pat)

### **Best Author—July 1993 Issue**

- First Place:** *Empowerment: The Key to Successful Implementation of TQM*  
by Major Hotchkiss
- Second Place:** *Leadership*  
by Lt Colonel Moorhouse
- Third Place:** *Economic Impact Multipliers*  
by Major Chun

## RETIREMENTS



Col Morris



Col Daigler



Col Scheimer



Mr Messer

Col Jon P. Morris was Director, Financial Management/Comptroller, HQ AFSOC, Hurlburt Field FL (over 30 years of service).

Col Ronald P. Daigler was the Commander of the AF Cost Analysis Agency (AFCAA/CC) (over 27 years of service).

Col Joseph M. Scheimer was Director of Policy Development and Analysis (SAF/FMPA) (over 24 years of service).

Mr Charles B. Wheeler, GM-15, was the Chief, Requirements and Budget Integration Division, Directorate of Financial Management and Comptroller, Oklahoma City Air Logistics Center, Tinker AFB, OK (32 years of service) (No Photo Available).

Mr Robert S. Messer, GM-15, was the Chief, Plans and Programs Division, Directorate of Financial Management and Comptroller, Warner Robins Air Logistics Center, Robins AFB GA (25 years of service).

### Air Force Audit Agency

Cook, Linda M., Capt; Lakenheath  
Duckett, Gerald V., LTC; Norton

### AF Intelligence Support Agency

Jacobus, John O., LTC; AFISA/FM

### Air Combat Command

Clement, Jacklon C., GS-12;  
Barksdale/DAO-DE  
Connor, Connie, MSgt; McConnell  
Dabbs, Daniel, CMS; Nellis/FMA  
DeWitt, Ronald L., LTC; Langley  
Ellis, Paul D., MSgt; Seymour Johnson  
Frey, Catherine A., Capt; MacDill  
Glomb, Rosemary, TSgt; Offutt  
Henson, James K., SMS; Pope/CCQ  
Johnson, Glenn, SMS; Barksdale  
Jolly, Patti M., TSgt; Carswell/FMF  
Malia, Suzanne C., GS-11; Castle  
Myers, Roy, MSgt; Shaw/FMF  
Outing, Henry R., MSgt; Loring  
Quigley, James M., Capt; Grand Forks  
Rodriguez, Julianne K., MSgt;  
Carswell AFB/FMF  
Rogers, Willard, Jr., TSgt; Langley  
Smith, Emmerson R., LTC; Shaw  
Van Vranken, Gerrit G., GS-11;  
Griffiss/FMA  
Ward, Betty L., TSgt; McConnell /FS  
Wilmore, Patricia D., MSgt; Langley

### Air Education and Training Command

Adams, Stephen F., LTC; CPD/FM  
Arnold, James, TSgt; Maxwell/FMAS  
Becker, Frederick J., Cdr; CPD/FM  
Blake, Edward, Sgt; Lackland  
Blauw, Craig R., LTC; Tyndall/FM  
Campbell, Douglas F., CMS;  
Lackland/FMF  
Crosby, Dennis J., TSgt; Randolph  
Garrry, James D., TSgt; DAO-DE  
Lowry  
Gutto, Nancy T., GS-12; Mather/FMA  
Haley, Daniel E., Maj; HQ AETC  
Harwell, Elizabeth, TSgt; Lackland  
Humphries, Wade C., LTC; CPD  
Koehn, Robert D., Capt; Lowry/FMF  
Koerner, William, CMS; HQ AETC  
Kuratko, Louis G., LTC; HQ AETC  
Martin, Allen, GS-12; Sheppard  
Phillips, Robert W., GS-12; Mather  
Pires, Jeanne I., GS-11; Mather/FMFA  
(51 years of service)

### Air Mobility Command

Bruce, Michael Z., TSgt; Little Rock  
Casem, Manny I., MSgt; McChord  
Cornish, Constance, TSgt; Norton/  
DAO-DE/FP  
Curtis, Ronald S., CMS; HQ AMC  
Denstedt, Michael D., TSgt;

### Charleston/FMFT

Gearing, Walter, GS-11; Norton  
Gordon, David, SSgt; Norton  
Harrison, Tawana, TSgt; Norton/  
DAO-DE/FM  
Hernandez, George, LTC; McGuire  
Ruble, Larry B., LTC; Hickam/60  
CPTS/CC  
Threadgill, Roy L., SMS; Lajes Fld  
White, Ronald W., TSgt; Charleston

### Air Force Space Command

Chambers, James D., Maj;  
Vandenberg/FMA  
Freeman, Sidney W., MSgt; Peterson  
Godwin, Vera M., GS-11;  
Vandenberg/FMA  
Harris, Edward S., MSgt;  
Vandenberg/FMA  
Mraz, Ronald L., MSgt; 73SGP/FMA  
Peck, Joan E., MSgt; Vandenberg  
Rosell, David L., LTC; Patrick/FM  
Sackett, James R., GS-12; HQ  
AFSPACECOM/FMF

### Air National Guard

Correia, Joseph, SMS; 102RMS/FM  
Cullen, Michael, GS-11; 102RMS/FM  
Davis, George, CMS, 187RMS/FM  
Lynch, Michael, SMS, 134RMS/FM  
**United States Air Force Academy**  
DeLeon, Teofilo, MSgt; HQ USAFA  
Latreille, Ronald L., Capt; HQ USAFA



**United States Air Forces in  
Europe**

Ehlers, David C., LTC; 100 ARW/  
FM

**Pacific Air Forces**

Booth, Jackie H., Maj; HQ PACAF  
Guyette, Kenneth C., LTC; HQ  
PACAF

Nakatsuji, Ronald M., GS-12; HQ  
PACAF/FMA

**SAF Financial Management/  
Comptroller**

Chandler, Jerry, GM-14; SAF/FMPB

**DFAS—Denver Center**

Abel, Sandra, MSgt; DFAS-DE (Can-  
non)

Ashby, Michael, TSgt; DFAS-DE/  
FR

Baile, Stephen, MSgt; DFAS-DE/FR

Byrd, Karen, MSgt; DFAS-  
DE(Cannon)

Clark, Ralph, MSgt; DFAS-DE  
(Eglin)

Coffill, Viola, TSgt; DFAS-DE (Eglin)

Hartshorn, William, SMS; DFAS-DE  
(Hill)

Lapina, James, SMS; DFAS-DE  
(AFRES)

Lectenbergh, Norman, LTC; DFAS-  
DE (Los Angeles)

Norris, Richard, MSgt; DFAS-DE  
(Gunter)

Quaschnik, James, SSgt; DFAS-DE  
(Mt Home)

Ruff, Richard, MSgt; DFAS-DE

**Air Force Materiel Command**

Abid, James L., GS-12; SM-ALC

Adams, Patricia N., GS-12; WR-ALC

Ahlmer, Dean, GM-14; OO-ALC

Anderson, Billy J., GM-14; OC-ALC

Arnott, James E., GS-12; HQ AFMC

Atchley, Lonnie, GM-14; HQ AFMC

Avant, William W., GS-12; WR-ALC

Ball, Pamela K., GS-12; ASC

Bangerter, Jimmie L., MSgt; OO-ALC

Barnard, Wayne, GS-12; OC-ALC

Bauer, Richard F., GS-12; WR-ALC

Bauer, Wolfgang, GS-12; SM-ALC

Bell, Larry C., GS-12; OO-ALC

Berends, Myrna E., GS-12; SM-ALC

Betancourt, Lawrence, GS-12; WR-  
ALC

Bielak, Ronald S., GM-13; HQ AFMC

Bowman, Marvis P., GS-13; ASC

Branscome, Zada M., GS-13; ASC

Brittain, Charles, GM-13; OC-ALC

Brown, R.E., GS-12; SM-ALC

Bryant, Sidney L., GS-12; WR-ALC

Callahan, Lou Ann, GS-12; OC-ALC

Carnes, Margaret A., GS-12; SM-ALC

Cervantes, Ralph J., GS-12; SM-ALC

Chando, Emil, GS-12; OO-ALC

Chase, Douglas C., GM-14; AFMC

Chody, Donald J., GS-12; OC-ALC

Clark, Lynn, GS-12; OO-ALC

Clark, Sandra L., GS-12; SM-ALC

Coffman, Carl A., GM-13; OC-ALC

Collier, Harvey W., Jr., GM-13; WR-  
ALC

Collins, Grover R., GS-12; SM-ALC

Couch, Carolyn R., GS-12; ASC

Crook, C. Malcolm, GM-13; WR-ALC

Cuomo, Joan M., GS-12; SM-ALC

Daniels, Judith C., GS-12; ASC

Dickey, Galen, GS-12; HQ AFMC

Douglas, Marie B., GS-12; WR-ALC

Draper, Ernest, GM-14; OC-ALC

Fife, Max L., GS-12; OO-ALC

Fleckenstein, Patricia L., GS-13; ASC

Fleisher, W.L. GS-12; ASC

Forbush, Mack, GS-12; OO-ALC

Fortie, Dwain, GS-12; OO-ALC

French, Doreen C., GS-12; ESC

Gill, Betty E., GM-14; WR-ALC

Goettman, Carolyn S., GS-12; AFMC

Goodroe, W. Roy, GS-12; WR-ALC

Hall, Ronald M., WR-ALC

Hansen, Kenneth, GS-12; OO-ALC

Harner, John D., GM-13; ASC

Haucke, James K., GM-14; ASC

Hawkins, Joann, GS-12; WR-ALC

Henke, Phillip J., Capt; AGMC

Howe, Jim, GS-12; HQ AFMC

Huillet, J. Bruce, GS-12; OO-ALC

Humphrey, Jerry, GM-13; WR-ALC

Hutchinson, Culas W., GS-12; WR-  
ALC

Ivey, Bobby R., GS-12; WR-ALC

Jackson, James L., GS-12; OC-ALC

Janisieski, John, GM-14; HQ AFMC

Johnson, Louise S., GS-12; HQ AFMC

Jordan, Larry E., GM-13; ASC

Jorgensen, Samuel C., GS-12; OO-  
ALC

Joseph, Fred E., GS-12; ASC

Joseph, E.F., GS-12; ASC

Juergens, Michael A., GS-12; ASC

Lacy, Edmund P., III, GS-12; WR-  
ALC

Lewis, Brian E., GS-12; SM-ALC

Linard, Joan E., GS-12; ASC

Luck, Karen, GS-12; OO-ALC

Macbain, Janis J., GM-14, SM-ALC  
Macomber, Kathryn R., GM-13; SM-  
ALC

McCoy, Linda S., GS-12; ASC

McNinch, David E., Capt; ESC

Menker, George T., GM-14; AFMC

Miniard, Helen J., GM-14; ASC

Morrow, Patricia A., GS-12; WR-ALC

Nasal, Leona, GM-14; ASC

Nason, Nancy D., GM-13; OO-ALC

Nettleton, Marcia L., GS-12; OC-ALC

Nickel, William, GS-12; HQ AFMC

Nihei, Ronald S., MSgt, DFAS-DE  
Newark

Nye, Ruth, GS-12; OO-ALC

Orway, Judy C., GS-13; ESC

Padgett, Bubba, GM-13; WR-ALC

Patterson, Bonnie J., SMS; AFDTC

Paul, T. Murray, GM-13; WR-ALC

Peach, Lloyd, GM-13; OO-ALC

Pearce, Bobby D., GS-12; OC-ALC

Peterson, Glenn R., GS-12; SM-ALC

Petrocelli, Letha F., GM-13; OC-ALC

Petty, Carolyn B., GS-12; WR-ALC

Pierce, Bertha D., GS-12; OC-ALC

Power, Richard A., GS-12; AGMC

Richins, Nolen C., GM-14; OO-ALC

Robinette, Phyllis K., GM-13; SMALC

Robinson, Deanna, GM-13; HQ  
AFMC

Rodriguez, Fidel H., GS-12; OO-ALC

Shawn, Darlene J., GS-12; OC-ALC

Short, Franklin P., GM-13; OC-ALC

Smith, Earl S., GS-12; OO-ALC

Starks, James W., Jr., GS-12; OC-ALC

Stenquist, Floyd, GM-13; OO-ALC

Stierle, Dennis R., GS-12; SM-ALC

Summy, Russell, GS-12; OO-ALC

Swanson, Tom R., GM-13; OC-ALC

Underwood, Anne T., GS-12; WRALC

Walker, Charlotte J., GS-12; ASC

Walker, John W., GS-12; WR-ALC

Wall, Doretha J., GS-12; OC-ALC

Wallace, Jay R., II, Maj; AEDC

West, William, GS-12; OO-ALC

Williams, William, GS-13; OO-ALC

Woodall, Ardeth A., GM-13; OC-ALC

Ziolek, John J., GS-12; ASC

# Senior Executive Service Actions

## TRANSFERS



*Mr Thomas L. Miner*

From: Deputy Director for  
Financial Management and Comptroller,  
HQ AFMC

To: Deputy Director  
of Logistics  
HQ AFMC

Mr Thomas L. Miner is a native of Fremont, Michigan. He graduated from Western Michigan University in 1966 with a bachelor's degree in business administration. In 1980, Mr Miner received an MBA from Wright State University under the Air Force Institute of Technology Graduate Logistics Management Program.

Mr Miner began his civil service career in 1967 as a management intern at San Antonio Air Logistics Center, Kelly Air Force Base, Texas. In 1969, he transferred to HQ AFLC.

At HQ AFLC Mr Miner served as a logistics specialist in the Deputy Chief of Staff Logistics Operations working the activation of the C-5 aircraft. He also worked for the Deputy Chief of Staff Comptroller as a computer systems analyst before moving to the Deputy Chief of Staff Maintenance in 1975.

In 1981 he assumed the duties of Chief, Posture Planning Division. In 1985, he was promoted to Deputy Director of the Deputy Chief of Staff Maintenance Resource Management Directorate.

In 1987 he moved to Ogden Air Logistics Center as Chief of the Missile and Aircraft Systems Division within the Directorate of Maintenance. In 1989 he was selected to the Senior Executive Service and assigned to Oklahoma City Air Logistics Center as Deputy Director of Maintenance.

Mr Miner was the Deputy Director of Financial Management & Comptroller, HQ AFMC, since June 1992. He assumed his current position in August 1993.



*Ms Donna J. Back*

From: Deputy Director for  
Financial Management and Comptroller,  
ASC, Wright-Patterson AFB OH

To: Deputy Director for  
Financial Management and Comptroller,  
HQ AFMC

Ms Donna J. Back was born in Dayton, Ohio, and is a 1967 graduate of Beavercreek High School. She graduated with honors from Miami University, Oxford, Ohio, in 1971, majoring in accounting and marketing. Ms Back earned a master's degree with honors in business administration, concentrating in finance and management, from Wright State University in 1978.

Ms Back began her civil service career in 1971 at Aeronautical Systems Division with the F-15 System Program Office. In 1978 she was assigned to the ASD Cost Analysis Directorate to lead major weapon system source selections and independent cost analyses. In 1979, she assumed responsibilities for the financial management of multiple weapon systems in the Strategic Systems Program Office as Chief of the Aircraft and Missiles Branch.

Ms Back was assigned to the Comptroller staff in 1983 as Director of Program Control, managing 800+ military and civilian personnel.

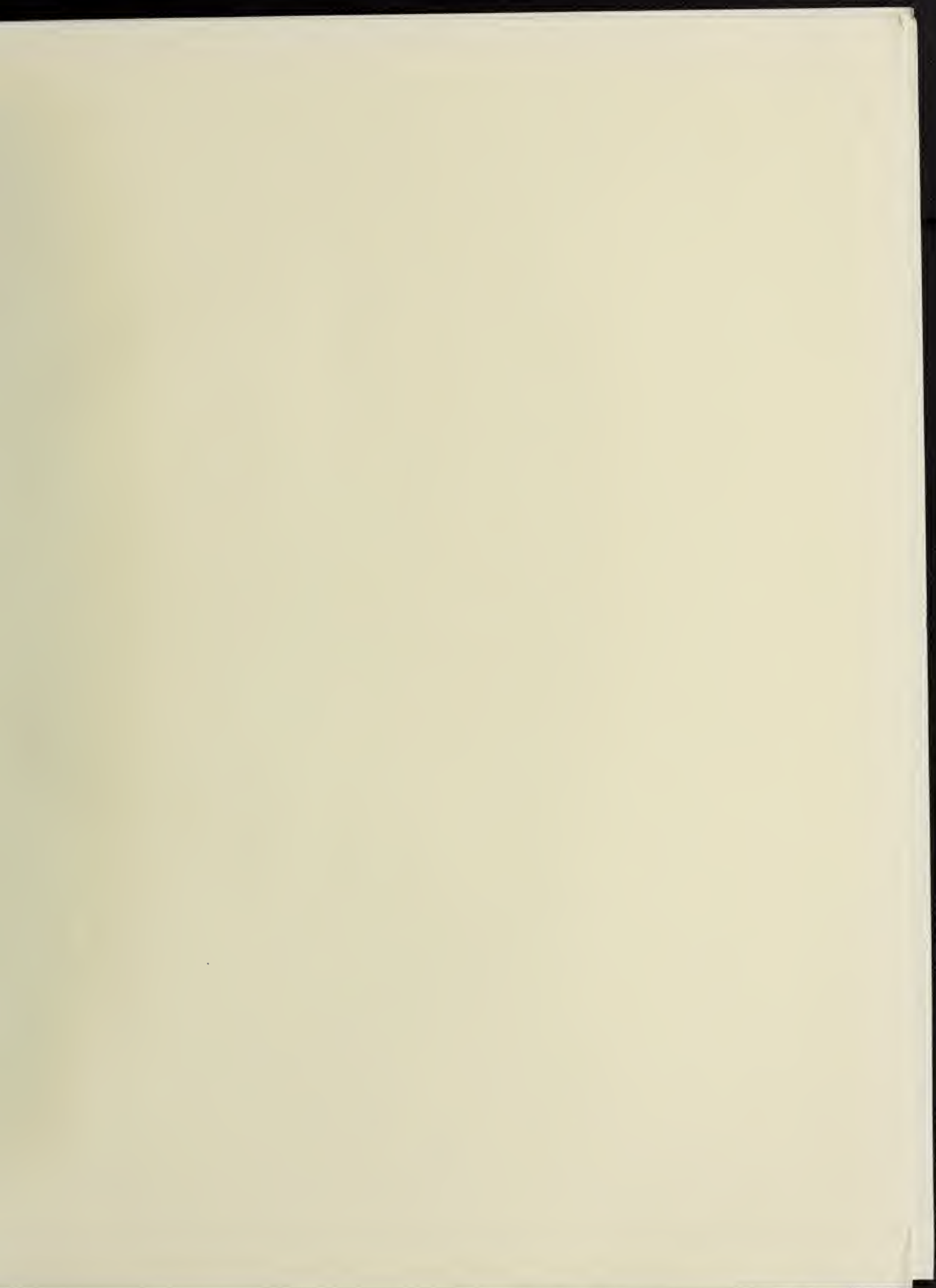
In 1985 Ms Back returned to the Directorate of Cost Analysis as Chief of Cost and Research. In 1986 she was Director of Program Control, Deputy for Aeronautical Equipment. In 1988 she assumed leadership of the financial well-being of the Air Force's Advanced Tactical Fighter program. In April 1989 she was appointed to the Senior Executive Service and assumed her position as the Deputy Comptroller, Aeronautical Systems Center, Air Force Materiel Command.

She assumed her current position in August 1993.



*Happy New Fiscal Year!*







111  
112  
113  
114  
115  
116  
117  
118  
119  
120  
121  
122  
123  
124  
125  
126  
127  
128  
129  
130  
131  
132  
133  
134  
135  
136  
137  
138  
139  
140  
141  
142  
143  
144  
145  
146  
147  
148  
149  
150  
151  
152  
153  
154  
155  
156  
157  
158  
159  
160  
161  
162  
163  
164  
165  
166  
167  
168  
169  
170  
171  
172  
173  
174  
175  
176  
177  
178  
179  
180  
181  
182  
183  
184  
185  
186  
187  
188  
189  
190  
191  
192  
193  
194  
195  
196  
197  
198  
199  
200  
201  
202  
203  
204  
205  
206  
207  
208  
209  
210  
211  
212  
213  
214  
215  
216  
217  
218  
219  
220  
221  
222  
223  
224  
225  
226  
227  
228  
229  
230  
231  
232  
233  
234  
235  
236  
237  
238  
239  
240  
241  
242  
243  
244  
245  
246  
247  
248  
249  
250  
251  
252  
253  
254  
255  
256  
257  
258  
259  
260  
261  
262  
263  
264  
265  
266  
267  
268  
269  
270  
271  
272  
273  
274  
275  
276  
277  
278  
279  
280  
281  
282  
283  
284  
285  
286  
287  
288  
289  
290  
291  
292  
293  
294  
295  
296  
297  
298  
299  
300  
301  
302  
303  
304  
305  
306  
307  
308  
309  
310  
311  
312  
313  
314  
315  
316  
317  
318  
319  
320  
321  
322  
323  
324  
325  
326  
327  
328  
329  
330  
331  
332  
333  
334  
335  
336  
337  
338  
339  
340  
341  
342  
343  
344  
345  
346  
347  
348  
349  
350  
351  
352  
353  
354  
355  
356  
357  
358  
359  
360  
361  
362  
363  
364  
365  
366  
367  
368  
369  
370  
371  
372  
373  
374  
375  
376  
377  
378  
379  
380  
381  
382  
383  
384  
385  
386  
387  
388  
389  
390  
391  
392  
393  
394  
395  
396  
397  
398  
399  
400  
401  
402  
403  
404  
405  
406  
407  
408  
409  
410  
411  
412  
413  
414  
415  
416  
417  
418  
419  
420  
421  
422  
423  
424  
425  
426  
427  
428  
429  
430  
431  
432  
433  
434  
435  
436  
437  
438  
439  
440  
441  
442  
443  
444  
445  
446  
447  
448  
449  
450  
451  
452  
453  
454  
455  
456  
457  
458  
459  
460  
461  
462  
463  
464  
465  
466  
467  
468  
469  
470  
471  
472  
473  
474  
475  
476  
477  
478  
479  
480  
481  
482  
483  
484  
485  
486  
487  
488  
489  
490  
491  
492  
493  
494  
495  
496  
497  
498  
499  
500  
501  
502  
503  
504  
505  
506  
507  
508  
509  
510  
511  
512  
513  
514  
515  
516  
517  
518  
519  
520  
521  
522  
523  
524  
525  
526  
527  
528  
529  
530  
531  
532  
533  
534  
535  
536  
537  
538  
539  
540  
541  
542  
543  
544  
545  
546  
547  
548  
549  
550  
551  
552  
553  
554  
555  
556  
557  
558  
559  
560  
561  
562  
563  
564  
565  
566  
567  
568  
569  
570  
571  
572  
573  
574  
575  
576  
577  
578  
579  
580  
581  
582  
583  
584  
585  
586  
587  
588  
589  
590  
591  
592  
593  
594  
595  
596  
597  
598  
599  
600  
601  
602  
603  
604  
605  
606  
607  
608  
609  
610  
611  
612  
613  
614  
615  
616  
617  
618  
619  
620  
621  
622  
623  
624  
625  
626  
627  
628  
629  
630  
631  
632  
633  
634  
635  
636  
637  
638  
639  
640  
641  
642  
643  
644  
645  
646  
647  
648  
649  
650  
651  
652  
653  
654  
655  
656  
657  
658  
659  
660  
661  
662  
663  
664  
665  
666  
667  
668  
669  
670  
671  
672  
673  
674  
675  
676  
677  
678  
679  
680  
681  
682  
683  
684  
685  
686  
687  
688  
689  
690  
691  
692  
693  
694  
695  
696  
697  
698  
699  
700  
701  
702  
703  
704  
705  
706  
707  
708  
709  
710  
711  
712  
713  
714  
715  
716  
717  
718  
719  
720  
721  
722  
723  
724  
725  
726  
727  
728  
729  
730  
731  
732  
733  
734  
735  
736  
737  
738  
739  
740  
741  
742  
743  
744  
745  
746  
747  
748  
749  
750  
751  
752  
753  
754  
755  
756  
757  
758  
759  
760  
761  
762  
763  
764  
765  
766  
767  
768  
769  
770  
771  
772  
773  
774  
775  
776  
777  
778  
779  
780  
781  
782  
783  
784  
785  
786  
787  
788  
789  
790  
791  
792  
793  
794  
795  
796  
797  
798  
799  
800  
801  
802  
803  
804  
805  
806  
807  
808  
809  
810  
811  
812  
813  
814  
815  
816  
817  
818  
819  
820  
821  
822  
823  
824  
825  
826  
827  
828  
829  
830  
831  
832  
833  
834  
835  
836  
837  
838  
839  
840  
841  
842  
843  
844  
845  
846  
847  
848  
849  
850  
851  
852  
853  
854  
855  
856  
857  
858  
859  
860  
861  
862  
863  
864  
865  
866  
867  
868  
869  
870  
871  
872  
873  
874  
875  
876  
877  
878  
879  
880  
881  
882  
883  
884  
885  
886  
887  
888  
889  
890  
891  
892  
893  
894  
895  
896  
897  
898  
899  
900  
901  
902  
903  
904  
905  
906  
907  
908  
909  
910  
911  
912  
913  
914  
915  
916  
917  
918  
919  
920  
921  
922  
923  
924  
925  
926  
927  
928  
929  
930  
931  
932  
933  
934  
935  
936  
937  
938  
939  
940  
941  
942  
943  
944  
945  
946  
947  
948  
949  
950  
951  
952  
953  
954  
955  
956  
957  
958  
959  
960  
961  
962  
963  
964  
965  
966  
967  
968  
969  
970  
971  
972  
973  
974  
975  
976  
977  
978  
979  
980  
981  
982  
983  
984  
985  
986  
987  
988  
989  
990  
991  
992  
993  
994  
995  
996  
997  
998  
999  
1000







HECKMAN  
BINDERY INC.

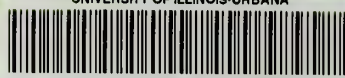


NOV 94

Bound-To-Please® N. MANCHESTER,  
INDIANA 46962



UNIVERSITY OF ILLINOIS-URBANA



3 0112 075689478